

Summary of Changes

USMEPCOM Regulation 735-5, September 26, 2006
Property Accountability
Policies and Procedures for Property Accountability

This revision includes administrative changes only. Specifically, this revision-

- Incorporates USMEPCOM Regulation 700-3 (Materiel Management and Supply Operations), chapter 2.
- Consolidates paragraph 2-19 with paragraph 3-19.
- Added document registers for supply transactions (par.3-4.)
- Replaces Department of the Army Form 4697 (Report of Survey) with Department of Defense Form 200 (Financial Liability Investigation of Property Loss) (par. 3-37b(4)(a)).
- Eliminates chapters 4 and 5.

DEPARTMENT OF DEFENSE
HEADQUARTERS, UNITED STATES MILITARY ENTRANCE PROCESSING COMMAND
2834 GREEN BAY ROAD, NORTH CHICAGO, ILLINOIS 60064-3094

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No. 735-5

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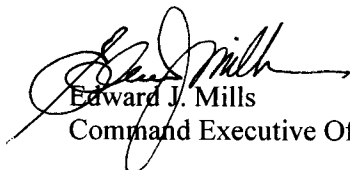
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Property Accountability
POLICIES AND PROCEDURES FOR PROPERTY ACCOUNTABILITY

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DISTRIBUTION:

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Summary. This regulation prescribes policies and procedures for property accountability. Incorporates chapter 2 of the United States Military Entrance Processing Command (USMEPCOM) Regulation 700-3 (Materiel Management and Supply Operations). Investigation procedures has been updated to comply with Army Regulation (AR) 735-5 (Policies and Procedures for Property Accountability).

Applicability. This regulation applies to USMEPCOM activities.

Supplementation. Supplementation of this regulation is prohibited without prior approval of Headquarters, United States Military Entrance Processing Command (HQ USMEPCOM), ATTN: J-8/MRM-AD-LB, 2834 Green Bay Road, North Chicago, IL 60064-3094.

Suggested improvements. The proponent agency of this regulation is HQ USMEPCOM, J-8/Resource Management Directorate, Acquisition Division, Logistics Branch (J-8/MRM-AD-LB). Users are invited to send comments and suggested improvements on Department of the Army (DA) Form 2028 (Recommended Changes to Publications and Blank Forms), or memorandum, to HQ USMEPCOM, ATTN: J-8/MRM-AD-LB, 2834 Green Bay Road, North Chicago, IL 60064-3094.

Management control process. This regulation contains management control provisions but does not identify key management controls to be evaluated. AR 735-5 requires users to review and evaluate key management controls in the Command Supply Discipline Program.

*This regulation supersedes USMEPCOM Regulation 735-5, November 24, 2004, and USMEPCOM Regulation 700-3, November 22, 2004, chapter 2.

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Appendixes**A. References****B. Federal Supply Classification Class Assignments****Glossary**

Chapter 1

General

1-1. Purpose

This regulation provides policies and procedures for supply operations; equipment and materiel authorization; accountability; maintenance; and disposition of property maintenance.

1-2. References

References are listed in appendix A.

1-3. Abbreviations

Abbreviations used in this regulation are explained in the glossary.

1-4. Responsibilities

a. The Director, Resource Management (J-8/MRM), HQ USMEPCOM, will-

(1) Implement Department of Defense (DOD) directives on logistics functions and provides logistical guidance and assistance to USMEPCOM activities.

(2) Develop command-unique logistical policies that ensure economy of operation and mission accomplishment within USMEPCOM.

(3) Coordinate materiel requirements with applicable staff directorates, sectors, and military entrance processing stations (MEPSs) to update the USMEPCOM Table of Distribution and Allowance (TDA), section III, the USMEPCOM Equipment Authorization Document (MEAD) and Medical Materiel Allowance List (MMAL).

(4) Coordinate authorization for medical equipment through the Command Surgeon, HQ USMEPCOM.

(5) Provide guidance to the MEPS as to the identification, requisitioning, receipt, handling, storage, use, disposition, and reporting of hazardous materials.

(6) Assist MEPS in obtaining Defense Department (DD) Form 2357 (Hazardous Component Safety Data Statement (HCSDS)).

(7) Monitor the collection, storage, transportation, and disposal of regulated medical waste at the MEPS.

(8) Establish and maintain a program to monitor hazardous materials implementation procedures to minimize the use of, and the toxicity levels in hazardous materials used.

(9) Implement DOD and DA policies and procedures on equipment maintenance, and provide technical assistance and management control of maintenance programs of USMEPCOM activities.

(10) Conduct periodic inspections and staff visits, as appropriate, to determine the adequacy of supply discipline maintenance procedures.

b. The Director, Medical Plans and Policy (J-7/MMD), HQ USMEPCOM, will prescribe the medical supplies and equipment to be used when conducting medical examinations at the MEPS.

c. The Director, Information Technology (J-6/MIT), HQ USMEPCOM, will prescribe or approve

requirements and acquisition of information technology equipment (ITE), and commercial off-the-shelf (COTS) software.

d. Sector commander will-

(1) Monitor, through review of command inspections, reviews, staff assistance visits, and evaluation results, the compliance with all policies and procedures prescribed by this regulation.

(2) Ensure day-to-day logistical operational control and problem resolution of subordinate MEPS are referred to J-8/MRM-AD-LB.

e. MEPS commander will-

(1) Ensure Government property and supplies are acquired according to authorization documents.

(2) Ensure property and supplies are accounted for, inventoried, maintained, safeguarded, disposed of, and controlled according to this regulation and applicable DOD directives.

(3) Provide the required financial data, technical data, and justification necessary for the review, evaluation, and acquisition of equipment, supplies, and maintenance required to sustain the mission.

(4) Manage material and waste in a manner that protects the health of personnel, the environment, and ensures compliance with USMEPCOM regulations, federal, state, and local laws.

(5) Maintain only the minimum amount of material necessary to accomplish the mission. Ensure personnel receive adequate operator maintenance training.

(6) Provide logistical support to recruiting liaison personnel stationed at the MEPS, at same level of their own operations.

(7) Ensure implementation of USMEPCOM command supply discipline programs.

(8) Appoint, in writing, an accountability officer, and a maintenance monitor.

f. Supply sergeant, supply technician, and property book manager will ensure property and supplies are acquired, managed, accounted for, hand receipted to the user level, inventoried, maintained, safeguarded, disposed of, and controlled according to procedures prescribed in this regulation.

1-5. Restrictions to this regulation

a. USMEPCOM activities will not deviate from the equipment authorization; inventory control; property accountability; acquisition and disposition of supplies and equipment; and general supply operations policies and procedures prescribed in this regulation and required regulations identified in appendix A.

b. Where policies and procedures prescribed, herein, are in conflict with any other subordinate directive and/or policy, this regulation will take precedence. Requests for clarification or waivers of accounting requirements will be forwarded to HQ USMEPCOM (J-8/MRM-AD-LB), 2834 Green Bay Road, North Chicago, IL 60064-3094.

Chapter 2

Property Accounting Requirements

2-1. General requirements

a. All persons entrusted with Government property are responsible for its proper use, care, maintenance, and security.

b. Persons filling accountable officer/supply technician positions within the command will not be assigned to another duty that would prevent them from exercising the proper care and maintenance of the property for which they are responsible.

c. The accountable officer/supply technician will maintain documentation (i.e., location, hand receipt number, person charged with property maintenance and security) under record number (RN) 710-2c; disposition instructions are in appendix A, section VI.

(1) No Government property will be sold, gifted, loaned, exchanged, or otherwise disposed of, unless specifically authorized by law or provisions of this regulation. Items replaced in-kind and payments made in accordance with (IAW) AR 735-5 (Policies and Procedures for Property Accountability), chapter 13, for lost, damaged, or destroyed Government property does not constitute a sale of Government property. Title to such property remains with the Government.

(2) Giving or accepting DA Form 2062 (Hand Receipt/Annex Number) or other form of receipt to cover articles that are missing, or appear to be missing, is prohibited.

(3) The accountable officer/supply technician will record the serial numbers for property in use on property books and supporting documents to user level. When sensitive or pilferable commercial materiel is received without recorded serial numbers, the accountable officer/supply technician will assign a local serial number to ensure positive identification of the materiel on the property book.

(4) USMEPCOM property will not be loaned to other federal activities and agencies or to civilian or commercial activities and agencies except as specifically authorized by this regulation. Users may request exceptions to this policy by memorandum, with justification, to HQ USMEPCOM (J-8/MRM-AD-LB)

(5) Military members who occupy Government-leased housing or Government quarters, or who have been issued furnishings for use in the lease, must properly care for such property. The service member's occupancy of the housing or quarters establishes direct responsibility and accountability for the structure, and for any and all furnishings provided.

(6) The requisitioning and procurement, or assembling of excess repair parts or components to create an item, is prohibited below HQ USMEPCOM level. Excess equipment and supplies will be reported by memorandum for disposition through J-8/MRM-AD-LB.

2-2. Accounting for USMEPCOM property

a. Property acquired by USMEPCOM from whatever source, whether paid for or not, must be accounted for through formal records. The accounting will be continuous from the time of acquisition until the ultimate consumption or disposal of the property.

b. Government property is categorized for financial accounting and reporting purposes as real property or personal property. Real property consists of lands and structures. Personal property consists of nonconsumable supplies (i.e., capital equipment; other nonexpendable supplies) and

expendable/durable consumable supplies.

c. Property will be processed through and accounted for on a formal property book record before issue. The only exceptions are local procurement transactions authorized through local Government contracting offices, J-8/MRM-AD-LB, and the DOD Purchase Card Program.

d. Real property is not accounted for at the USMEPCOM property book level. Personal property will be accounted for and classified as expendable, durable, or nonexpendable. A criterion for each accounting requirement code is explained in chapter 3 of this regulation. The physical characteristics and anticipated use are the main factors in classifying an item. However, unit price will be considered to ensure the costing of the accounting procedures being required is not out of proportion with the cost of the item being controlled. Items are classified as follows:

(1) Nonexpendable. Nonexpendable property requires formal property book accounting at the user level.

(2) Expendable. Expendable property requires no formal accounting after issued to the user.

(3) Durable. Durable property will be controlled at the user level using hand receipt procedures (e.g., hand tools are durable items controlled on DA Form 2062).

e. Accountable officers will establish accountability for any property discovered and not accounted for. See chapter 3 for procedures regarding "Found on Installation Property."

f. Military and civilian employees will turn in found Government property to their accountable officer/supply technician for proper disposition and accounting.

g. Commanders will ensure supply transactions for materiel and services are assigned a document number and supporting documents are filed under RN 710-2a; disposition instructions are in appendix A, section VI.

h. The accountable officer or designated representative (responsible officer) is the sole source for requesting and receiving Government property, services, and supplies.

2-3. Inventories of property

Accountable officers will conduct and reconcile inventories of nonexpendable and durable supplies in use, in storage, or awaiting disposition, at least annually, or on change of hand receipt holder, appointment of an accountable officer, or assumption of command of a new responsible officer (sector and MEPS commanders, and J-8/MRM). Inventories will be conducted more often when prescribed by the responsible officers (commanders or J-8/MRM) to ensure a 100-percent inventory accuracy objective. Responsible officers will direct additional inventories when an inventory falls below a 95-percent accuracy level. The person having possession of or supervisory control over the property is responsible for conducting the inventories. The "activities" accountable officer will ensure inventories are conducted when required and will provide hand receipt holders assistance as deemed necessary. A record of the inventories and all adjustments will be maintained with the property records under RN 710-2d; disposition instructions are in appendix A, section VI.

2-4. Accountability

Accountability is the obligation of a person to keep records of property, documents, or funds such as identification data, gains, losses, due-in and due-out property, balances on-hand, or in-use.

2-5. Responsibility

a. Responsibility is the obligation of a person to ensure Government property and funds entrusted to his or her possession, command, or supervision are properly used and cared for, and that proper custody and safekeeping are provided. Figure 2-1 shows the different types of responsibilities and relationships to levels of command and supervision. The four types of responsibilities are:

(1) Command responsibility. The obligation of a commander to ensure that all Government property within his or her command is properly used and cared for, and that proper custody and safekeeping are provided. Command responsibility is inherent in command and cannot be delegated. It is evidenced by assignment to a commander's position at any level and includes:

(a) Ensuring the security of all property of the command, whether in use or in storage.

(b) Observing subordinates to ensure their activities contribute to the proper custody, care, and safekeeping of all property within the command.

(c) Enforcing all security, safety, and accounting requirements.

(d) Taking administrative or disciplinary measures when necessary.

(2) Supervisory responsibility. The obligation of a supervisor to ensure that all Government property issued to or used by his or her subordinates is properly used, and that proper custody and safekeeping are provided. It is inherent in all supervisory positions, and is not contingent upon signed receipts or responsibility statements; responsibility is by assignment to a specific position, cannot be delegated, and includes:

(a) Providing proper guidance and direction.

(b) Enforcing all security, safety, and accounting requirements.

(c) Maintaining a supervisory climate that will facilitate and ensure the proper care and use of Government property.

(3) Direct responsibility. The obligation of a person to ensure that all Government property for which he or she is receipted is being properly used and cared for, and that proper custody and safekeeping are provided. Direct responsibility results from assignment as an accountable officer, receipt of formal written delegation, or acceptance of the property on DA 2062 or an E-type hand receipt from an accountable officer. Commanders and supervisors will determine and assign, in writing, the individuals who will have direct responsibility for property (i.e., hand receipt holders).

(4) Personal responsibility. The obligation of a person to exercise reasonable and prudent actions to properly use, care for, and safeguard all Government property in his or her physical possession. It applies to all Government property issued for, acquired for, or converted to a person's exclusive use, with or without receipt.

b. Responsibility relationship. Command responsibility and supervisory responsibility depend on the location of the property within the chain of command. This responsibility is part of a job or position and is incurred by assuming that command or supervisory position; it cannot be delegated.

(1) Direct responsibility is a formal assignment of property responsibility to a person within the supply chain who has the property within his or her custody but not necessarily in his or her possession or for his or her use. Accountable officers always have direct responsibility unless it has been specifically

assigned to another person. Accountable officers may delegate such responsibility by written designation or by issue of the property on a DA Form 2062 or automated hand receipt to the user level.

(2) Personal responsibility always accompanies the physical possession of the property.

c. Responsibility for public funds. A person who receives or handles public funds has personal responsibility for safeguarding those funds until deposited with a disbursing officer. That person is financially liable for the full value of losses of such funds attributable to personal negligence or misconduct.

2-6. Relationship between accountability and responsibility

Accountability pertains to maintaining formally prescribed property records for a property account. Property accounts within USMEPCOM activities are those elements within the command assigned unit identification code (UIC) and DOD activity address code (DODAAC). It is an obligation officially assigned to a specific person and cannot be delegated. Responsibility pertains to the care, custody, and safekeeping of Government property. The specific responsibility depends on the relationship of the person to the property. Accountability and the four types of responsibilities are separate obligations; they are incurred for separate reasons.

a. Accountability and each type of responsibility carry specific duties. Financial liability can be assessed against any person who fails, through negligence, to perform those duties and where such failure is the proximate cause of a loss to the Government.

b. The appointment as an accountable officer for a property book account carries responsibility as follows:

(1) At the property book level, the appointment as a accountable officer/supply technician carries with it direct responsibility for all property carried on the property book records that has not been issued on DA Form 2062 or automated hand receipt to the user level.

(2) Property issued by the accountable officer/supply technician on DA Form 2062 or automated hand receipt (called the primary hand receipt) carries with it the delegation of direct responsibility for the property listed.

(3) Further, hand receipting DA Form 2062 or automated hand receipt (i.e., sub-hand receipting) does not transfer direct responsibility nor does it relieve the primary hand receipt holder (PHRH) of his or her duties.

c. Any member, civilian, or military may be charged with responsibility for property (see par. 2-5 of this regulation for the four different types of responsibility).

2-7. Appointing of accountable officer

a. The MEPS commander or head of the activity for which the property book/records are being maintained is the designated appointing authority for accountable officer. At the MEPS level, the commander is the responsible/appointing authority. At HQ USMEPCOM, J-8/MRM is the designated responsible appointing authority.

b. Appointing authorities have the option of either retaining both responsibility and accountability or delegating accountability to a supply technician/supply technician. Accountability may be delegated; however, responsibility cannot. If delegating accountability, the designated appointing authority (J-8/MRM) must appoint the accountable officer in writing. Appointments are filed under RN 710-2e; disposition instructions are in appendix A, section VI. The designated representative may be a military

officer or a civilian.

(1) An accountable officer may be-

(a) An active duty commissioned officer or warrant officer.

(b) A qualified U.S. civilian employee.

(c) An active duty enlisted person in the grade of E-5 or above when appointment is approved by J-8/MRM-AD-LB, with final approval by the Secretary of the Army.

(2) Persons will not simultaneously perform functions of accountable officer/supply technician of another activity, transportation officer, MEPS budget technician, MEPS budget accountant assistant, or blanket purchase agreement ordering officer; each must be a different individual.

(3) An accountable officer will not be assigned duties that will remove or separate him or her from his or her property accounting duties for an extended period of time. In the event an accountable officer is assigned duties that will separate him or her from his or her accountable officer's duties for a period of 30 calendar days or longer, an interim or replacement accountable officer must be appointed. The procedures for change or transfer of accountability in paragraph 2-3 apply.

2-8. Duties of accountable officer/supply technician

a. The accountable officer will have a formal set of property accounting records that show, on a continuing basis, the item identification, gains and losses, on-hand balances, condition and location of all property assigned to the property account. Documentation identified in this regulation will be maintained to support the recorded entries.

b. When property that must be accounted for is issued to a property book account, the accountable officer/supply technician receiving the property is charged with property book accountability. Accountability remains with the accountable officer/supply technician until the property is transferred to another accountable officer or the property is dropped from the property book records with a valid document number and supporting documentation.

2-9. Property book accounts

a. The property book account is a formal set of property records. Files are kept at the user level under RN 710-2a; disposition instructions are in appendix A, section VI. The property book account is used to record and account for all nonexpendable and other specially designated property issued to that activity.

b. A property book account will be established for each USMEPCOM activity having an assigned parent organization UIC.

c. Each property book account will be managed by the accountable officer/supply technician. Supply Technician is accountable officers within the context of this regulation. When the option to not appoint an accountable officer/supply technician is elected, the appointing authority/Commander remains both responsible and accountable (i.e., accountable officer) for the property book account (see paragraph 2-8 above).

2-10. USMEPCOM property and non-USMEPCOM property

a. USMEPCOM funding proponent is DA; therefore, property control is IAW DA policies, except property owned by a non-appropriated fund.

b. The USMEPCOM Amusement Vending Machine Fund (AVMF) property is maintained IAW non-appropriated fund accounting procedures. Property purchased through AVMF accounts are accounted for IAW USMEPCOM Regulation 215-1 (Amusement Vending Machine Fund).

c. All materiel and services obtained with appropriated funds must either be accounted for on a property account that provides a clear audit trail, unless specifically exempted by an Army regulation (AR) or this regulation. Property leased or rented by USMEPCOM with appropriated funds is considered Army property for the duration of the lease or rental period, unless so stated in this regulation.

d. Property of another military department, or other Government activity or agency, which is not under DA or USMEPCOM control, is considered to be non-Army property. Property issued, loaned, or leased directly to an USMEPCOM member or employee that was not requested or purchased using an assigned USMEPCOM DODAAC is considered non-Army property.

2-11. Liability of USMEPCOM for property on loan from other activities

a. Unless otherwise stated in this regulation or in loan agreements or contracts, USMEPCOM has control over and accounts for "Army property" (i.e., any property loaned to the Army by another military department, Government activity, civilian institution). Such property will be accounted for by equipment loan file, and includes copies of documents authorizing the loan and relating to the loan transaction. File under RN 700-131a; disposition instructions are in appendix A, section VI. Borrowed, temporary hand-receipted, property will not be recorded on USMEPCOM property books.

b. Borrowed property will be controlled and the responsibility assigned using hand-receipts procedures down to the user level.

c. USMEPCOM assumes liability for borrowed property.

(1) Return of the borrowed item in acceptable condition.

(2) Reimbursement to the lender.

(3) Repair of damaged items at USMEPCOM expense.

(4) Replacement in-kind of lost or damaged items.

d. Financial liability may be assessed under the procedure in chapter 5.

2-12. Accountable/responsible officer assumption, appointment, and transfer

a. Accountable officer/supply technician appointment, if elected by the responsible officer, will be accomplished in writing by use of a memorandum. The appointing memorandum must identify the property book by assigned UIC. Upon change of appointing authority/Commander if the same accountable officer/supply technician is to continue, then the new appointing authority/Commander will reappoint that individual. Refer to figure 2-2 in this regulation for preparing the memorandum. If J-8/MRM or commander elects to retain the function of accountable officer, the duty assignment or assumption of command orders are sufficient.

b. When the required inventory that accompanies a change of command or accountable officer change cannot be completed within the prescribed time (30 days), extensions may be requested from this HQ (ATTN: J-8/MRM-AD-LB). Extensions must be in writing and will not exceed 30 days. A maximum of two extensions may be requested. Approval will be an exception, rather than the rule, due to the low density of equipment on hand in USMEPCOM activities. If an extension is not granted, the incoming commander, director, or accountable officer/supply technician becomes accountable on day 31 of assuming command, duty position, or on the effective date of the supply technician duty appointment.

c. Sector and MEPS commanders, and J-8/MRM, HQ USMEPCOM, upon assuming command or the duty position of RM, must either appoint the accountable officer/supply technician, in writing, by use of a memorandum or elect to retain both responsibility and accountability. If the option to retain accountability is elected, the appointing authority conducts a change of command inventory. On completion of the inventory, one of the following statements is completed on 8 ½ by 11-inch plain white bond paper:

(1) **MEPS commanders:** “By authority of (indicate assumption of command order and date), I, hereby, assume property book accountability for the property in the quantity shown for each line item number (LIN) recorded on this automated property book. I further assume direct responsibility for property not issued on DA Form 2062 or an automated print out or hand receipt.”

(2) **J-8/MRM, HQ USMEPCOM:** “By authority (indicate assignment order and date), I, hereby, assume property book accountability for the property in the quantity shown for each LIN recorded on this USMEPCOM automated property book system. I further assume direct responsibility for property not issued on DA Form 2062 or automated hand receipt.”

d. Where the responsible officers (commanders and Director, J-8/MRM) elect to delegate and appoint an accountable officer/supply technician, such appointment will be in writing, by use of a memorandum, prepared according to figure 2-2. The duty appointment memorandum must be dated 30 days prior to the effective date indicated. This allows the incoming supply technician time to conduct the change of accountable officer/supply technician inventory. Upon change of the appointing authority (J-8/MRM), if the same accountable officer/supply technician is to continue, then the new appointing authority (J-8/MRM) will reappoint that supply technician (see fig. 2-3). On completion of the inventory one of the following is completed:

(1) **MEPS supply technician appointment:** “By authority of (indicate appointing memorandum and date), I, hereby, assume property book accountability for the property in the quantity shown for each LIN recorded on the automated property book. I further assume direct responsibility of property not issued to a user on DA Form 2062 or automated hand receipt.”

(2) **J-8/MRM, appointment:** “By authority of (indicate appointing memorandum and date). I, hereby, assume property book accountability for the property in the quantity shown for each LIN recorded on this USMEPCOM automated property book system. I further assume direct responsibility for property not issued on DA Form 2062 or automated hand receipt.”

e. The commander, director, or accountable officer/supply technician signature and date will be affixed above his or her signature block below the appropriate statement. The signed statement attached to the front of the commander summary used in that inventory will be filed under RN 710-2e until the next change of command, director, or accountable officer/supply technician. It will then be filed under RN 710-2e (inactive file); disposition instructions are in appendix A, section VI.

2-13. Emergency transfer of accountability

a. All levels of command must take emergency action-

(1) On the death of an accountable officer.

(2) When competent authority decides an accountable officer is mentally unfit.

(3) When the property account is to be transferred and the accountable officer is absent, in the hospital, or confinement for a period of 30 days or more, or has been relieved for cause.

b. The commander for whom the property account is maintained will notify HQ USMEPCOM (J-8/MRM-AD-LB) of any of the above emergency situations. The commander, USMEPCOM, will appoint a board of officers, three when practicable, to determine the correctness and condition of the account. The board and the new accountable officer will perform a joint inventory of the property.

(1) The board will adjust any discrepancies IAW AR 735-5, chapter 13, and will transfer accountability to the new accountable officer.

(2) If the person was in charge of both public funds and property, the board of officers appointed to settle the public funds account must also be authorized to take action described in paragraph 2-13a to settle the property account.

c. The board's report will include the results of the inventory and DA Form 3161 (Request for Issue or Turn-In). After the commander, USMEPCOM, approves the report, J-8/MRM-AD-LB will maintain one copy, forward one copy to the appropriate sector commander, and forward the original to the appropriate MEPS commander. File report under RN 710-2a; disposition instructions are in appendix A, section VI.

d. When situations in paragraph a above apply to a person with direct responsibility for property, the commander, USMEPCOM, will take all necessary actions including appointment of a board of officers, if deemed appropriate, to ensure that property accountability is maintained.

2-14. Deviation from and waiver to accounting procedures

a. The following policy and procedures are for requesting waivers and deviations to accounting policies prescribed by this regulation. The command level responsible for the property account concerned will initiate a request for deviations or waivers memorandum. These requests will be submitted through command channels. The intermediate command level (sector) will indicate, by endorsement, its concurrence with the request and supporting justification. Requests not favorably considered will be returned to the originator.

b. A deviation is the temporary authority given to a property account to use a procedure that is different from that prescribed by regulation. Request memorandums for deviation from accounting procedures, be submitted after a command review has established that the deviation is necessary.

c. Specific justification will be submitted with each request for deviation. Justification must include the reason the prescribed procedures should not be used, and an evaluation of the advantages that will result from the proposed procedure. In addition, drafts of proposed local directives and forms to implement the proposed deviation must accompany the request for deviation.

d. Property accounts requesting deviations will request deviations for a specific period of time. Approval of the request will limit the deviation for that specific period. Extension of the deviation

approval will not be considered.

e. Requests for deviation from property accounting procedures will be sent to HQ USMEPCOM (J-8/MRM-AD-LB). Temporary approval authority for deviations of or exceptions to supply policy and property accountability is HQ USMEPCOM (J-8/MRM-AD-LB).

f. A waiver memorandum is the formal release of a property account from the obligation to comply with a specific property accounting requirement for a specific period of time. A waiver of property accounting requirements will be requested when one or more of the following circumstances exist:

(1) An internal review finds that the property records cannot be audited because of inadequacies, incompleteness, or missing records.

(2) An audit or internal review of property records has been completed and the resulting report reveals deficiencies that, in the opinion of J-8/MRM-AD-LB cannot be corrected under existing authority.

(3) Property accounting records have been lost, stolen, or destroyed.

(4) Reconstruction of the property records would be necessary to prepare them for audit, and such reconstruction is considered uneconomical or not in the best interest of the Government.

g. Requests for waivers will be prepared according to paragraph 2-14k below. Requests will be submitted through command channels to J-8/MRM-AD-LB.

h. The J-8/MRM-AD-LB will review each request for waiver submitted:

(1) Approved requests will be endorsed to the final approving authority (MDC/MCS).

(2) When the reviewer determines additional investigation is required, a board of officers will be appointed to conduct the investigation (see par. 2-15, below).

i. The Deputy Commander/Chief of Staff, United States Military Entrance Processing Command (MDC/MCS), will review each report of the board of officers that supports a request for waiver.

(1) Approved reports will be attached to the approved request for waiver and the request will be sent to the final approving authority (MDC/MCS).

(2) Disapproved reports will be returned to the originator.

j. The final approving authority (MDC/MCS) for waivers up to an adjustment of \$1 million is the commander, USMEPCOM. Further delegation of approval to low echelons is not authorized. Requests for waivers in excess of \$1 million will be forwarded through command channels to Headquarters, Department of the Army (HQDA) (DALO-SMP) Washington, DC 20310-0546 for final approval. On completion of a case, the waiver will be returned through command channels. HQ USMEPCOM (J-8/MRM-AD-LB) will ensure any required actions are completed.

k. Requests for waiver of property accounting requirements will be submitted by formal memorandum with signature of the commander responsible for the property account. Each request will include, as an attachment, a report on the status of the property account requiring waiver action. The accountable officer or responsible officer will prepare the report. The status report will-

- (1) Be narrative in format.
- (2) Contain the following information:
 - (a) Specific nature of the waiver requested, with inclusive dates
 - (b) Property account history.
 - (c) Current status of property involved.
 - (d) Status of any report of survey action initiated under chapter 5 of this regulation.
- (3) Be signed by the officer designed to prepare the report.

2-15. Appointment of board of officers

a. When further investigation is required by paragraph 2-14h(2), a board of not less than three qualified officers will be appointed to conduct such investigation. The MDC/MCS will appoint the board or may direct a sector commander to appoint the board. The investigating board will-

(1) Conduct a physical inventory of all property on hand at the USMEPCOM activity and identify all items pertaining to the account being reviewed.

(2) Inquire into the responsibility for the unsatisfactory condition of the account.

b. To the extent practicable, members of the board will not be under the jurisdiction of the commander having, or having had, command responsibility for the account involved.

c. Where the quantity of the property to be inventoried justifies such action, the appointing activity will designate, or cause to be designated, a technically qualified inventory team to assist the board in the inventory. Team members will not be under the jurisdiction of the accountable officer for the account being inventoried. At least one member of the board of officers will be specifically qualified in investigative procedures.

2-16. Preparation of report of proceedings

Except as otherwise prescribed in this regulation, the conduct and reports of proceeding of board of officers convened under this regulation will conform with AR 15-6 (Procedures for Investigating Officers and Boards of Officers). The following essential elements of information will be included in the report:

a. Location of account under investigation, designation, and serial number (DODAAC and UIC) of the account.

b. Purpose of the board's investigation.

c. Facts disclosed by the board's investigation, in sequence, and including pertinent data necessary for a proper understanding of the situation.

d. The board's conclusions concerning the following subjects:

(1) Whether the account is regarded as being in proper condition for audit. If the account cannot be placed in proper condition without an undue amount of effort, the findings must so indicate. The period which the account is regarded as being unsatisfactory or un-auditable must be specified.

(2) Identification of any person or persons responsible for improper or illegal disposition of records, failure to conform to published accounting instructions, or failure to exercise proper supervision. An opinion must be expressed, in each case, as to whether negligence or criminal intent was involved.

(3) Whether an indication of financial or criminal liability is shown on the part of any person in connection with improper or illegal disposition of any assets of the account. The board must also indicate the status of any actions initiated under other regulations, the Uniform Code of Military Justice (UCMJ), or civil law enforcement/legal proceedings.

e. The board will only make recommendations that fall within the approval jurisdiction of the reviewing authorities. For example, a recommendation that a person be discharged from the service or tried by court-martial would not be proper. However, a recommendation that the finding of the board be brought to the attention of those exercising that jurisdiction would be proper.

(1) The board may properly state that the evidence indicates the loss was caused by negligence on the part of a specific person or persons, and recommend that a report of survey be processed under chapter 5 of this regulation. In such cases, the board will not act as the investigation officer but will ensure that a copy of the board's proceedings is provided to the investigation officer for inclusion in the formal report.

(2) The board will recommend either the account be audited for a specified period or that accounting requirements be waived for a specified period, giving dates.

f. The completed report will be forwarded to the activity that caused the board to be appointed.

2-17. Change of station, separation, and termination of persons from the command

Property issued to a person will be turned in to the accountable officer/supply technician before the individual departs on a change of station, separation, or termination. However, certain special purpose or fitted items are authorized for transfer with the individual. Specific instructions are indicated in the command's equipment authorization documents.

2-18. Property impounded or held as evidence

The commander owning the Government property that has been impounded and held as evidence for investigation and judicial proceedings will obtain a signed evidence/property custody document from the law enforcement activity holding the property.

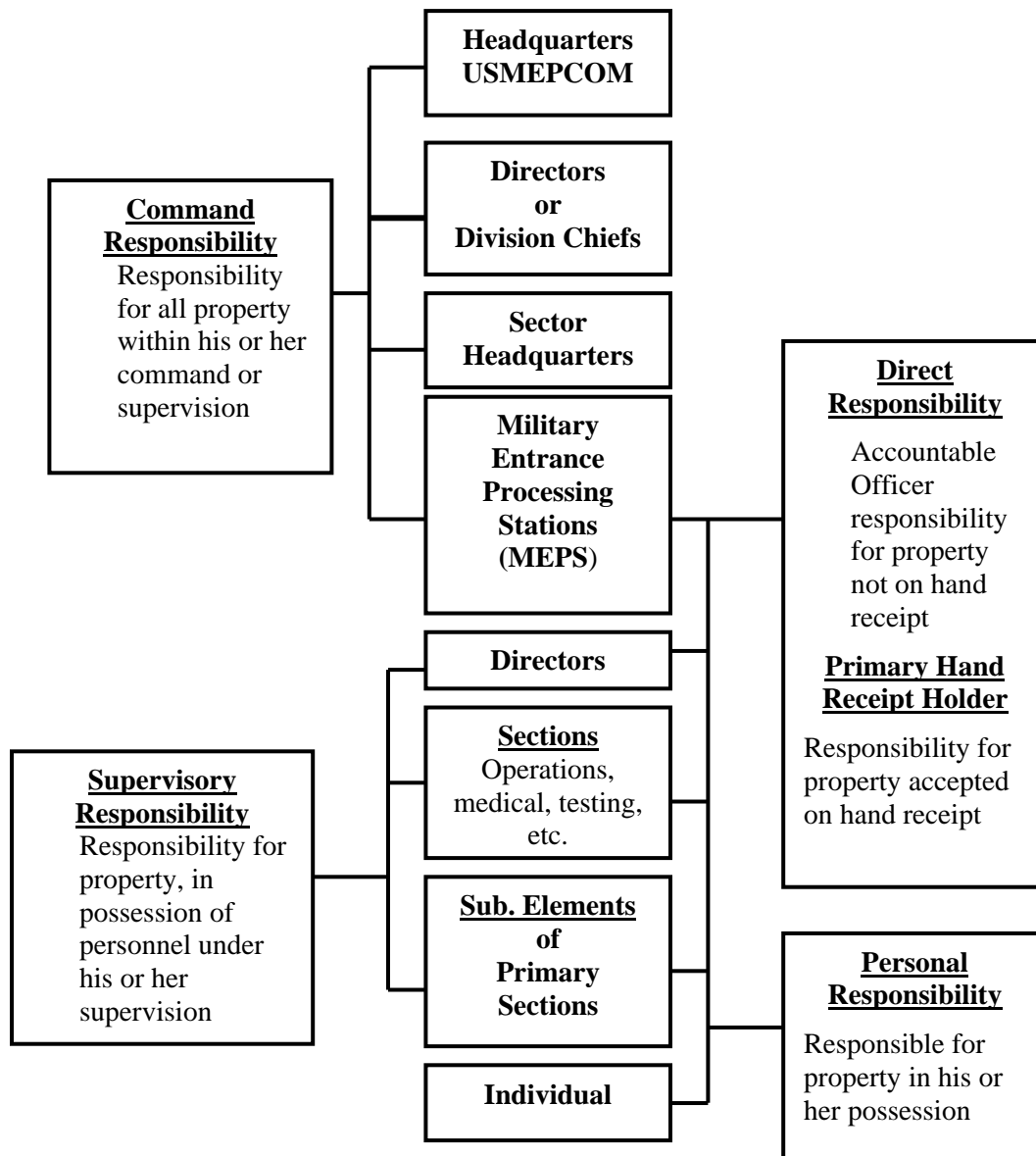


Figure 2-1. Four types of responsibilities and relationships to levels of command.

(Letter Head)

(OFFICE SYMBOL)

(Date)

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Additional Duty Appointment

Effective (date), (Mr. /Ms/Mrs. or Grade and Name), (SSN), (MEPS), (address), is assigned the following additional duty: accountable officer/supply technician

Authority: USMEPCOM Regulation 710-2

Period: Until officially relieved or released from appointment.

Special instructions: To perform duties as accountable officer for UIC: WAA, in accordance with USMEPCOM Regulation 710-2. Ensure required inventories are conducted and documented and audit trail records and files are maintained in accordance with USMEPCOM Regulation 735-5.

Commander's signature block

DISTRIBUTION:

1-CDR, HQ USMEPCOM (J-8/MRM-AD-LB)

1-File

1-Each individual

Note: The appointment order date must be 30 days prior to the effective day. This requirement provides 30 days to complete 100 percent inventory of property.

Figure 2-2. Sample format of an additional duty appointment for accountable officer/supply technician

Chapter 3

Property Book Accounting

3-1. Items that require property book accounting

Property book accounting includes keeping accurate records of certain types of property authorized within USMEPCOM activities. Account for the following property on the USMEPCOM Automated Property Book System (MAPBS):

- a. All property listed in the “Required” and/or “Authorized” column of the TDA, except cost per copy copying machines.
- b. All nonexpendable property on hand or on request listed in the USMEPCOM MEAD/MMAL, which are components, will be controlled on the component list of the MAPBS.
- c. Conditional gifts of tangible personal property authorized and accepted IAW AR 1-100 (Gifts and Donations). This does not apply to similar property accounted for according to non-appropriated fund procedures (see USMEPCOM Reg. 215-1 for accounting procedures).
- d. All organizational colors, national flags, foreign flags, state flags, territorial flags, district flags, positional colors, distinguishing flags, award streamers, guidons, automobile flags, and tabards authorized by the MEAD or AR 840-10 (Flags, Guidons, Streamers, Tabards, and Automobile and Aircraft Plates).
- e. On-hand special tools and test equipment that-
 - (1) Are not required to be type classified separately.
 - (2) Are required for the operation of an end item authorized by TDA, MEAD, MMAL, common table of allowances (CTA), or interim authorization documents.
 - (3) Are listed in a user technical manual for authorized equipment and are non-expendable.
- f. On-hand or on request nonexpendable property included in approved interim authorizations to the TDA, MEAD, and MMAL.
- g. On-hand property obtained through rental or lease contracts. This does not apply to rental or leased property, other than ITE, obtained for temporary requirements of 6 months or less.
- h. On-hand or on request nonexpendable components when only the component is required.
- i. On-hand or on request books, individual or sets, having a unit value of \$100 or more.
- j. On-hand historically significant items not catalogued as historical properties and accounted for IAW AR 870-20 (Army Museums, Historical Artifacts, and Art).
- k. On-hand or on request substitutes for property authorized by paragraphs a through j above.
- l. On-hand or on request U.S. Government National and Commercial Credit Cards and identification plates, except GSA and DOD Purchase Card credit cards. The GSA vehicle credit cards are issued as a component of the vehicle; the DOD Purchase Card is issued directly to the user and in the user’s name.
- m. On-hand or request toll scrip, tokens, bridge tickets, credit cards, and similar negotiable media.
- n. Vendor-installed nonexpendable equipment or nonexpendable equipment delivered directly to the

user.

- o. On-hand ITE including leased ITE.
- p. All nonexpendable property requested and received by a USMEPCOM activity specifically for use by another service. Accountability will be retained by the USMEPCOM activity.
- q. All on-hand commercial or fabricated items similar to catalogued items indicated in the Federal Logistics (FEDLOG) database with an account requirement code (ARC) of "N" or "D."
- r. Any item considered sensitive by USMEPCOM activity commanders or accountable officer/supply technician to pilferage that is not indicated in paragraphs a through q above.

3-2. Types of property

For property book accounting purposes, there are two types of property; organizational and installation.

a. Installation property is authorized by the activities TDA. The following property not listed in TDA is also considered organizational property:

- (1) Organizational clothing and individual equipment (OCIE) in the MEAD, table 6.
- (2) Items in AR 840-10 or MEAD, table 7.
- (3) Special tools and test equipment.
- (4) Medical materiel authorized by the MMAL.
- (5) Books costing \$100.00 or more.
- (6) Controlled cryptographic items.
- (7) Items authorized by section III supplement of the mobilization TDA.

b. All other property, regardless of how authorized, that is not listed above is installation property and will be accounted for accordingly.

3-3. Organization of the property book

a. Automated property books and hand receipt accounting systems (i.e., MAPBS) within USMEPCOM will be organized by property book identifier code (PBIC). The PBIC is a one position numeric code that identifies the type of property contained on the property account by type authorization document. PBIC assignment within USMEPCOM will correspond with the PBIC's as follows:

- (1) **0** = Miscellaneous: books, training aids (i.e., audiovisual, cartridge tape(s) or cassettes), and negotiable media (i.e., credit cards, highway or freeway toll scrip/cards/tickets/tokens, bridge scrip/cards, tickets/tokens).
- (2) **1** = Unassigned (do not use).
- (3) **2** = MEAD, table 6 and CTA 50-900 (Common Table of Allowances, Clothing and Individual Equipment).
- (4) **3** = Unassigned (do not use).

(5) **4** = TDA.

(6) **5** = Unassigned (do not use).

(7) **6** = Lease/rental property of any nature obtained through rental or lease contracts, excluding cost per copy copying machines.

(8) **7** = Unassigned (do not use).

(9) **8** = MMAL, Medical Materiel Allowances.

(10) **9** = MEAD, tables 1, 2, 3, 4, 5, 7, and 9.

b. Further organization of MAPBS within PBIC is:

(1) Line item sequence.

(2) National Stock Number (NSN), management control number (MCN), stock number fill (SNF) sequence.

3-4. Document registers for supply transactions

a. USMEPCOM activities responsible for maintaining accountability will maintain two document registers covering all supply classes as indicated below.

(1) Nonexpendable property document register.

(2) Expendable and durable property document register.

b. MAPBS document registers. Registers will be utilized and document numbers will be assigned as follows:

(1) The nonexpendable document register will be utilized to record:

(a) Supply transactions for items requiring MAPBS accountability, including lateral transfers of accountable property.

(b) Property adjustment documents such as investigation statement of charges, or cash collection vouchers for loss or destruction of items requiring MAPBS accountability (investigation for damages to GSA vehicles requires an expendable document number).

(c) Procurement actions for lease agreements of equipment, which require MAPBS accountability.

(2) The expendable and durable document register will be utilized to record the transactions listed below.

(a) Requisitions for authorized expendable and durable items which includes supply classes.

(b) Procurement actions for service-type contracts such as maintenance service agreements; procurement actions for meals and lodging; contract and delivery orders; and procurement actions for renewal of leased and maintenance agreements for equipment.

(c) Procurement actions for authorized expendable supplies acquired on DA Form 3953 or the credit card system.

(d) Supply transactions supporting disposal of silver and silver bearing materials.

(e) DD Form 1348-1 for shipment of materiel from one location to another.

(3) Document numbers will be assigned as follows:

(a) Nonexpendable supply transactions will be numbered beginning with 0001 each day.

(b) Expendable supply transactions will be numbered beginning with 0100 each day.

c. Blocks of document numbers will not be delegated within USMEPCOM activities; therefore, informal designation memorandums are not required.

d. Both nonexpendable and expendable transactions utilizing the credit card will contain "c-card" in column c of the document register.

e. Document registers will be established by fiscal year (FY), and will be cut off as of 30 September. Closed out registers (including the expendable register) will be retained by FY (use file number 710-2b). Open transactions on registers being closed out will be transferred to new registers. These transactions will be entered on the new registers by original document number and in chronological order.

f. The PBO/supply technician will not designate sub elements within their activities to requisition or maintain document registers. The PBO/supply technician is the only element within USMEPCOM authorized to request, document, and receive materiel. The supply technician will ensure document numbers are not duplicated.

g. A due-in status file (RN 725-50b) will be maintained for each document register as follows:

(1) This file holds status cards on unfilled supply requests. Suspense copies of requests will also be placed in the file.

(2) When status cards are received, process them accordingly, and file with documents related to the request.

(3) Destroy the status cards from the file when the total quantity due in is received. Also destroy the cancellation or rejection status cards for requests from the expendable/durable document register. File cancellation or rejection status cards for requests from the nonexpendable document register in the document file. Before filing, mark the card "Canceled," enter the Julian date, and initial it.

3-5. Appointing the accountable officer/supply technician

a. The accountable officer/supply technician will be appointed by the commander or head of a separate TDA activity for which the property book is kept or a representative, designated in writing. The designated representative may be either a uniformed officer or a DOD civilian manager. Appoint the accountable officer/supply technician, in writing, by use of a memorandum (fig. 2-2). If the commander elects to retain the function of accountable officer, the assumptions of command orders are sufficient.

b. The appointment memorandum must identify the property book by the assigned UIC. Refer to figure 2-2 for preparing the memorandum. The commander has command responsibility for property; the civilian director in a TDA organization has supervisory responsibility and may designate persons to be

PHRHs.

3-6. Transfer of accountability

a. Upon change of accountable officer/supply technician, the incoming and outgoing accountable officer/supply technician take the following action:

(1) Conduct a change of accountable officer/supply technician inventory (see fig. 3-1 for a sample format for change of supply technician inventory).

(2) File a copy of the current accountable officer/supply technician appointment memorandum under RN 710-2e (active); disposition in appendix A, section VI. File a copy of the outgoing accountable officer/supply technician appointment memorandum under RN 710-2e (inactive); disposition instructions are in appendix A, section VI.

b. Upon assuming accountability-

(1) The incoming accountable officer/supply technician completes the appropriate statement according to chapter 2, paragraph 2-12c. The accountable officer/supply technician signature and date will be affixed above the "accountable officer/supply technician Signature" block below the statement.

(2) See paragraph 2-12c (1) when the commander or director is the accountable officer/supply technician.

(3) Attach required statement and appointment memorandum to the inventory results and file under RN 710-2e; disposition instructions are in appendix A, section VI.

3-7. Property book systems/requirements

a. This regulation prescribes general accounting policies for property book automated systems used within this command.

b. Without the above references, and an understanding of basic property accounting procedures contained in this regulation, any automated accounting system will seem mysterious or not workable.

c. Each parent UIC (i.e., Headquarters, Sectors, MEPS) will establish and maintain a property book and related audit trail transaction files that support receipt, turn-in, transfer, and adjustments to the property book. File under RN 71-32f, disposition instructions are in appendix A, section VI.

3-8. Required data for property book management

a. The four types of data required to be recorded on property book records are as follows:

(1) Authorization data. This data is taken from the authorization documents and identifies the item required and authorized. When an authorization is established by use of a basis of issue, the total quantity authorized will be used. This data equals the PBIC in the designated automated systems.

(2) Identification data. This data identifies the item(s). This data equals the generic nomenclature from the authorization document and the NSN nomenclature that identifies the specific model number, make, or characteristics of the item on hand.

(3) Accounting data. The DA Form 2064 (Document Register for Supply Actions) and supporting document file (record number 710-2e; disposition instructions are in appendix. A, sect. VI) provide the accounting data for the MAPBS.

(4) Management data. The activity commander and supply technician will manage the property. Management data includes hand receipt location; component information; due-in information; serial number; registration and lot numbers; shelf-life, unit price; and catalog information. Catalog information is obtained from the Army master data file (AMDF), which is contained on the FEDLOG. All Supply Technician's must ensure that a FEDLOG account is established with Logistics Support Agency (LOGSA). LOGSA has a hotline for general questions. Call Defense Switch Network (DSN) 645-0499 or commercial 1-800-878-2869, or send e-mail to: amxis-ml@logsa.army.mil. Most management data is reviewed on a day-to-day basis by the accountable officer/supply technician, and data changes are entered in to the MAPBS as they occur (i.e., hand receipt, component, serial number changes). MAPBS users must manually review their database information against FEDLOG monthly and input correction to the system.

b. The three types of property book records are:

(1) Basic. The basic property book record must contain all four types of data when a single line item is authorized and on hand. When an authorized line is on request, but not on hand, a basic property book record with authorization and management data will be maintained. The basic property book record only contains authorization data when more than one make, model, or substitute item is on hand relative to a single line item authorization.

(2) Supplemental. The supplemental property book record contains identification, accounting, and management data under the following conditions:

(a) Accounting for components overage/shortage items.

(b) When more than one make, model, or substitute item is on hand relative to a single line item authorization.

(3) Serial number. The serial number property book record contains the serial numbers of items requiring accounting by serial number. Items recorded in the property book, and meeting any of the following conditions, require serial number accounting:

(a) Items with registration numbers. The registration will be recorded as the serial number.

(b) Items listed in FEDLOG and AMDF with a controlled inventory item code (CIIC) other than "U" or blank and the item has a serial number. This also applies to similar commercial items on hand that are not listed in FEDLOG.

(c) ITE and external peripheral components, except keyboards and mouse.

(d) Items determined pilferable by commanders and/or accountable officer/supply technician's whether or not they are listed in FEDLOG or have a CIIC.

c. Property book and serial registration records will contain the following essential data elements:

(1) Property book/supplemental record will have-

(a) Date posted.

- (b) Document number.
- (c) Quantity received.
- (d) Quantity turned in.
- (e) Current balance on hand.
- (f) Balance brought forward.
- (g) Balance carried forward.
- (h) UIC.
- (i) PBIC.
- (j) NSN, MCN, or SNF.
- (k) Unit of issue (UI).
- (l) Authorized LIN and substitute LIN, if applicable.
- (m) Equipment readiness code.
- (n) Required or authorized allowance.
- (o) Reportable item control code (RICC).
- (p) Logistics code control, if applicable.
- (q) CIIC, if applicable.
- (r) Equipment category code, if applicable.
- (s) Item description with model number and/or make or characteristics.
- (t) Publication date (user manual).
- (u) Location (hand receipt numbers, inventory lists, or storage location).
- (v) Quantity authorized.
- (w) Quantity on hand.
- (x) Document number for due-in of major item(s) and shortage of component.
- (y) Special requirements code, if applicable.
- (z) Acquisition cost (unit price).

2. Serial/registration number record will have-

- (a) PBIC.

(b) LIN and substitute LIN, if applicable.

(c) NSN, MCN, or SNF.

(d) Serial/Registration number for each piece of accountable property assigned a serial/registration number.

(e) Location (hand receipt number or assigned storage location number).

3-9. Preparation of property book records

a. The functional user manual provides the end user (i.e., supply technician/supply sergeant) with the information necessary to prepare the required automated files and records for the MAPBS. The MAPBS is a menu driven automated property accounting system. It performs functions of property accounting required by DOD and other applicable regulations.

b. Due to the many nonstandard items obtained and used by this command which are not assigned NSN or LIN, the following command-unique procedures will be utilized by USMEPCOM activities to build property book records:

(1) Items cannot be entered on the MAPBS automated property book system without an assigned NSN/MCN/SNF or LIN. The MEAD, applicable TDA, and the command's stock number user directory (SNUD) provides all NSN and LIN data required to prepare property records. Items received, that are not listed in one of the above documents or FEDLOG; require creation of a SNF and LIN, if applicable. Accountable officer/supply technician will create SNF and LIN to facilitate property book accounting. To avoid duplication of SNF and LIN, a register will be maintained to keep track of all locally assigned numbers, using the format in figure 3-3. File the register(s) in the function filing system RN 708-1a1, disposition instructions are in appendix A, sect. VI.

(2) When a commercial accountable item is received which does not have an assigned NSN or LIN, the item's model number and/or part number must be researched for catalog information (i.e., NSN, description, price, LIN) utilizing FEDLOG. If the search indicates an assigned NSN or LIN, use this data to prepare the necessary record and request the NSN be loaded to the SNUD to J-8/MRM-AD-LB. If the search indicates there is no assigned NSN or LIN, proceed to assign a SNF and/or LIN fill. To avoid duplication of SNF or LIN fill, the current database must be reviewed.

(3) SNF: The fill for the NSN field will be a 13-character number starting with the appropriate Federal supply classification (FSC), followed by two characters beginning with the number "10," with the remaining characters being zero filled (e.g., 6515-10-000-0000). SNF is a command-unique method used to create data for nonstandard items to enable data entry to automated accounting systems. Locally assigned SNF will not be used for acquisition or disposition outside of the command.

(a) The first four characters will indicate the item's FSC. FSCs can be determined by using DA Pamphlet 708-1 (Cataloging of Supplies and Equipment, Management Control Numbers). Commonly used FSCs by this command can be found in appendix B.

(b) The fifth and sixth characters will be the sequence in which assigned for FSC, starting with "10" (e.g., 10, 11, 12) and the highest number being "99." If additional numbers are needed beyond "99," the fifth character will remain "99" and the next sequential number will be "001" in the seventh through ninth characters (e.g., 7030-99-001-0000, 7030-99-002-0000, and 7030-99-003-0000).

(c) If the fifth and sixth characters do not exceed "99," then the seventh through ninth characters

will be all zeros (e.g., 000-0000) and the last four characters will always be zeros.

(4) LIN fill: The fill for the LIN consists of six-alpha numeric characters, starting with two alpha characters followed by four numbers (e.g., EC1001). Again, the fill is unique to this command and cannot be used for acquisition or disposition outside the command.

(a) The first character represents the command element within USMEPCOM property account location (i.e., “E” for Eastern Sector; “W” for Western Sector; “H” for HQ USMEPCOM; “M” if originating from HQ USMEPCOM (J-8/MRM-AD-LB) as a MCN).

(b) The second character will be “C” for “Command.”

(c) The third character represents the ARC. The number “1” will be used for nonexpendable items and the number “2” for durable items.

(d) The last three numeric characters will be the sequence in which assigned, starting with “001.”

(e) The MAPBS property accounting system has a field reserved for the acquisition cost (unit price).

c. Prepare property records for all property on hand or order as shown in paragraph 3-1 utilizing the MAPBS program. Publications/Manuals required for data entry of the four types of accounting information (i.e., authorization, identification, accounting, management data) are as indicated in paragraph 3-8b(1). The following general rules also apply:

(1) When two or more NSNs, MCN’s, or SNFs (make or models) are on hand against a single LIN authorization, the following applies:

(a) Prepare a separate record for each of the makes or models on hand.

(b) When a substitute item(s) is on hand, the authorized LIN from the authorization document (memorandum) is indicated in the serial number field.

(c) When authorized items are on request, but not on hand, prepare a file record, record authorization and management data. Add remaining data when the item(s) is received.

(2) Items meeting any of the following conditions require serial number accounting records:

(a) Items with a serial and or registration number.

(b) Items listed in the AMDF part of FEDLOG with a CIIC other than “U” or blank and having a serial number. This also applies to similar commercial items not listed in the AMDF.

(c) Items having a serial number that is determined pilferable by commanders and accountable officer/supply technician, regardless of whether they are listed in the AMDF or have a CIIC.

d. To facilitate property book automation when two or more makes or models with the same NSN are on hand against a single LIN authorization, the following applies:

(1) The original make/model on hand will be accounted for by the assigned NSN/MCN.

(2) Additional makes/models received against the same LIN with the same NSN must be assigned

a SNF or use the MCN assigned the specific make/model recorded in USMEPCOM SNUD. Each individual make/model number on hand requires a separate record.

3-10. Posting accounting data to balance files

After balance records are prepared, they are ready for posting supply transactions. The MAPBS does not have an automated transaction history file. Changes that effect balances to the MAPBS are accomplished through manual data entry changes to the record. All transactions that affect the balance of the balance record require assignment of a document number and document to support the entry (i.e., receipts, turn-ins, and adjustments). All supply documents that affect the quantity on hand must be posted within 3 working days of receipt. The volume of transactions processed within this command should allow postings as they occur (i.e., same day). The Supply Technician or his or her designated representative(s) will make postings. Accountable officer/supply technician are responsible for controlling access to the property book.

- a. Date posted. Enter the Julian date of the posting.
- b. Document number. Enter the document number of the document being posted.
- c. Quantity received. Post the quantity from the document that increases the balance on hand.
- d. Quantity turn-in. Post the quantity from the document that decreases the balance on hand.
- e. Balance adjustments. Enter the current on-hand balance as adjusted from the increase or decrease.

3-11. Posting management data

Update management data entries as changes occur. Post this data to the appropriate record/file IAW the user manual and as explained below.

- a. **Location of property.** Enter each automated property book hand receipt to which the item has been issued. For any item not issued on-hand receipt, enter its storage/security location.
- b. **Quantity authorized.** The quantity authorized for entire activity (i.e., all automated property book hand receipts).
- c. **Quantity on hand.** Automated property book hand receipt on hand quantity is the total quantity issued to a specific automated property book hand receipt number and/or all storage/security locations.
- d. **Serial number location.** Enter the automated property book hand receipt number to which the serial numbered item is issued. For any item not issued on automated property book hand receipt, enter its storage/security location. Update as changes occur.

3-12. Correcting entries to property book data files

- a. The following data fields can only be corrected through the document register of the MAPBS:
 - (1) PBIC.
 - (2) Publication data (can also be used for receiving date).
 - (3) Authorized quantity.
 - (4) Unit price.

- (5) Serial/registration number requirement.
- (6) CIIC.
- (7) NSN nomenclature (i.e., model, make, characteristics).
- (8) Generic nomenclature.

b. Errors/corrections involving quantity, serial numbers, NSN/MCN/SNF, UI, and/or change in accounting requirements codes require explanation through preparation of a DA Form 4949 (Administrative Adjustment Report (ARR)). Each type of administrative adjustment report is explained in detail in paragraphs 3-17 through 3-25 below.

c. Use the above methods to correct obvious mistakes in the data fields indicated. Transposing numbers or making an error in one or two digits of a number are considered obvious mistakes. Miscopying a number from an issue document is also considered an obvious mistake. Ensure obvious mistakes are explained in the "Remarks" block of the document register file which produces DA Form 4949.

3-13. Remaking (backup/restore) property book records/files

Remake/restore property book data files only from the prescribed restore procedures. Use the following procedures to ensure data files are backed up:

(a) Backup of property book data files is essential and is performed automatically within the MAPBS.

(b) Property book records cannot be restored through automation without a correct backup. Failure to perform and properly store required backups would result in manual data entry of all files from old listings and a physical inventory of the activities property.

(c) MEPS accountable officer/supply technician that have loss property accounting, and the ability to restore, will report the situation to HQ USMEPCOM (J-8/MRM-AD-LB) within 24 hours of the loss. In addition to the reporting of the lost database, the activities responsible officer (commander) will request a waiver of accountability IAW chapter 4 of this regulation.

3-14. Converting to a new or replacement automated system

Conversion to a new or replacement property book accounting system is only accomplished when directed by HQ USMEPCOM (J-8/MRM-AD-LB). The following procedures are used to affect continuity of operations and to preserve an audit trail of the conversion transactions for research purposes:

a. After conversion to the new automated system, verify all property has been accounted for by producing machine-generated hand receipts (DA Form 2062) or consolidated property listings, and checking the LINs, NSNs, serial numbers, and quantities against the previous property book system.

b. MAPBS prepares DA Form 4949 in enough copies to meet local needs or as directed by HQ USMEPCOM. Enter the following:

(1) Attach a copy of DA Form 4949 to copies of both the old and new asset balance file listings along with the directive from this headquarters to convert.

(2) File a copy of DA Form 4949 in the property book and supporting documents under RN 710-2u, disposition in appendix A, section VI.

3-15. Disposition of property book records

All transactions that effect increases or decreases to the asset balance file of the MAPBS database must be filed in the appropriate fiscal year property book and supporting documents file under RN 710-2a; disposition instructions are in Appendix A, section VI.

3-16. Keeping the supporting document files

a. The property book and supporting document files will contain all document transactions (i.e., issues, turn-ins, and adjustments) that support entries on the nonexpendable document register. Supporting document files will also be established for all DOD Purchase Card transactions regardless of the accounting requirement code of the materiel or services ordered/received.

(1) Documents that support entries to the property book asset balance file will be marked "Posted," dated, and initialed by the posting person. Accountable officer/supply technician will make the posting(s) to these documents or may delegate this responsibility to a representative identified in writing.

(2) Documents that do not support entries to the property book asset balance file (i.e., silver bearing material, components of end items) will be marked "Not Posted," dated, and initialed by the person doing the posting. Enter the reason the nonexpendable document transaction was not posted.

(3) File confirmation of cancellation, rejection status cards, and original request documents when the transaction was not processed. The cancellation, rejection, or original request will be marked "Canceled," dated (using the Julian date), and initialed by the person doing the posting. The nonexpendable document register will be annotated "CXL" above the Julian date.

b. File nonexpendable documents in document number sequence. Place a statement in the file when a supporting document is lost or missing. Include in the statement all information recorded in the document register for the lost document. The accountable officer/supply technician will sign the statement. File the statement in place of the document.

c. File DOD Purchase Card Supporting documents, USMEPCOM Form 58-12-R-E (Vehicle Credit Card/Negotiable Media Key Control Report), and copy of the vendor delivery ticket, receipt, or invoice attached in the same sequence as the charges appear on the monthly billing statement. The monthly billing statement will be filed with the supporting documents to facilitate reconciliation of the monthly statements. It is recommended that a file folder be established for each month. If monthly folders are not maintained, the volume of supporting documents and monthly statements will not exceed the capacity of a standard file folder (approximately 3/4-inch thick). Lost or missing delivery tickets, receipts, or invoices must be resolved by the cardholder and vendor prior to certification of payment by the approving official. If the missing voucher discrepancy cannot be resolved within the required billing process, a "Statement of Question Item" will be submitted IAW USMEPCOM Regulation 715-5 policy with situation number 8, annotated, "I recognize this charge, but need a copy of the sales draft for my records." File under RN 58-1a, disposition instructions are in Appendix A, section VI.

d. Receipts and turn-in for expendable/durable supplies do not have to be filed (note exception above for DOD Purchase Card, transactions). However, documents supporting lost, damage, or destruction of expendable/durable supplies for which liability is admitted (e.g., statement of charges, cash collection vouchers) will be filed under RN 735-5t1, disposition instructions are in appendix A, section VI. Reports of survey for expendable/durable supplies will be filed under RN 735-5r1; disposition instructions are in appendix A, section VI. These documents are filed for administrative purposes. File in document number sequence.

3-17. Lost, stolen or destroyed property books

When a property book or the related records are lost, stolen, or destroyed, the responsible officer or

accountable officer/supply technician must process a request for waiver of military property accounting requirements. Use the procedures in chapter 4 of this regulation.

3-18. Closing the property book account

Inactivation or closing out of property books and other related supporting documentation required to maintain an audit trail is accomplished only when directed by this headquarters. The directive must be in writing and signed by the Director, J-8/MRM. The closing of property book accounts within USMEPCOM will be monitored by the J-8/MRM-AD-LB. RN 710-2a; disposition instructions are in appendix A, section VI.

Note: If unit is deactivated, forward files to HQ USMEPCOM (J-8/MRM-AD-LB).

3-19. Discrepancies in makes, models, or sizes

When the stock number or SNF listed on the property book differs from the one on hand, and the difference is in makes, models, or sizes, correct the records, using the method below. This method is only authorized when there has been no actual gain or loss of Government property. The document register will be used to correct errors in serial numbers if there is a possibility of a substitution or the item is a sensitive item. The quantity being picked up and the quantity dropped must be the same. The corrective procedure is as follows:

a. Prepare an automated DA Form 4949 in the document register in enough copies to meet local needs. Enter the following:

- (1) Name of the activity in the "Organization/Activity" block.
- (2) Data for the incorrect record item in the columns of the "Change From" section. Enter the LIN in the "Item Description" column.
- (3) Data for the item on hand in the columns of the "Change To" section.
- (4) Enter USMEPCOM Regulation 735-5; paragraph 3-18 in the "Authority" block. Enter a short reason/explanation of the error, the make, model, and size were noted during an inventory or were caused through direct exchange (DX).

b. The accountable officer/supply technician will sign and date DA Form 4949.

c. Perform the necessary data entries to the MAPBS for the "Change From" (delete) and "Change To" (addition).

d. Update the appropriate hand receipts and hand receipt annexes data files (DA Form 2062).

e. Post document register (DA Form 2064) to show DA Form 4949 as being completed.

3-20. NSN, MCN, SNF, and serial number changes

Defense Logistics Information Services distribute changes (i.e., FEDLOG, AMDF) that direct NSN changes. This headquarters distributes the SNUD and assigns MCN's to nonstandard item(s) authorizations on the commands TDA's, MEAD, and MMAL. Changes may be necessitated by DX of item(s) IAW maintenance contracts or through the Medical Standby Equipment Program DA Form 4949 will be prepared to support the change of NSN, MCN, or SNF due to DX and errors in make or model. When changes are published or are required to correct NSN, MCN, or SNF for an item on hand, take the following action:

a. Prepare DA Form 4949 in enough copies to meet local needs. Enter the following:

- (1) Name of the activity in the “Organization/Activity” block.
 - (2) Data for the old NSN, MCN, or SNF item in the columns of the “Change From” section. Include LIN and serial numbers in the “Item Description” column, if applicable.
 - (3) Data for the new/correct NSN, MCN or SNF item in the column of the “Change To” section. Include LIN and serial numbers. Serial number(s) must be identical to the “Change From” for all transactions other than DX in the “Item Description” column, if applicable.
 - (4) Enter USMEPCOM Regulation 735-5; paragraph 3-18 in the “Authority” block. On the reverse side enter a short reason/explanation why DA Form 4949 is necessary. Examples of reasons are FEDLOG, AMDF, DX, and supply status code of BG (stock number changed or NSN now assigned to part number submitted). Include the date of the directives or transaction causing the data correction.
 - (5) Enter “X” in the “Change Stock Number” block.
- b. The accountable officer/supply technician will sign and date DA Form 4949.
 - c. Assign a document number to DA Form 4949.
 - d. Perform the necessary data entries to standard property book system-redesigned or MAPBS for the “Change From” (delete) and “Change T” (addition).
 - e. Ensure DA Form 4949 delete and addition posted to the property book as follows:
 - (1) MAPBS review the commander/holder summary (complete).
 - (2) Update serial number data file, if required.
 - f. Update the appropriate hand receipts and hand receipt annexes data files (DA Form 2062).
 - g. Post document register (DA Form 2064) to show DA Form 4949 as being completed.
 - h. For RICC 2 items send a copy of DA Form 4949 to the CBS-X central collection activity.
 - i. Locally assigned serial numbers: Use information in table 3-1 in developing locally assigned serial numbers. Each MEPS will utilize the three-digit code (see table 3-1), followed by four numeric digits (i.e., HQ USMEPCOM first serial number will be HQM0001).
- (1) Regardless of the type of item, the serial number will only be used once. The supply technician will maintain a log of locally assigned serial numbers containing serial number, LIN, NSN/MCN, and Nomenclature.
 - (2) If there are items that have been engraved with a locally assigned serial number, contact this office before reassigning a new serial number. Serial numbers will be attached to the items with the use of Government Property Labels (NSN 7690-00-130-3251; \$22.52 per page of 2,000 labels from GSA) with no exception.

Table 3-1**Locally Assigned Serial Numbers**

| MEPS | CODE | MEPS | CODE | MEPS | CODE |
|----------------|------|---------------|------|----------------|------|
| Albany | ALB | Fort Jackson | FTJ | Omaha | OMA |
| Albuquerque | ALQ | Harrisburg | HAR | Phoenix | PHO |
| Amarillo | AMA | Honolulu | HON | Pittsburgh | PIT |
| Anchorage | ANC | Houston | HOU | Portland Me | PMA |
| Atlanta | ATA | HQ USMEPCOM | HQM | Portland Or | POR |
| Baltimore | BAT | Indianapolis | IND | Raleigh | RAL |
| Beckley | BEC | Jackson | JAC | Fort Lee | RIC |
| Boise | BOI | Jacksonville | JVF | Sacramento | SAC |
| Boston | BOS | Kansas City | KAN | Salt Lake City | SAL |
| Buffalo | BUF | Knoxville | KNO | San Antonio | SAA |
| Butte | BUT | Lansing | LAN | San Diego | SAD |
| Charlotte | CHA | Little Rock | LIT | San Jose | SAJ |
| Chicago | CHI | Los Angeles | LOS | San Juan | SJU |
| Cleveland | CLE | Louisville | LOU | Seattle | SEA |
| Columbus | COL | Memphis | MEM | Shreveport | SHE |
| Dallas | DAL | Miami | MIA | Sioux Falls | SIO |
| Denver | DEN | Milwaukee | MIL | Spokane | SPO |
| Des Moines | DES | Minneapolis | MIN | Springfield | SPR |
| Detroit | DET | Montgomery | MON | St Louis | SAI |
| Eastern Sector | ESM | Nashville | NAS | Syracuse | SYR |
| El Paso | ELP | New Orleans | NOL | Tampa | TAM |
| Fargo | FAR | New York | NYK | Western Sector | WSM |
| Fort Dix | FTD | Oklahoma City | OKL | | |

3-21. UI changes that affect the balance on hand

When the UI of an item has changed and the change will affect the balance on hand, an adjustment is required. Take the following actions to adjust the balance:

a. Find if the balance on hand can be converted to the new UI without a remainder. For example, the UI for chairs may be changed from each to box (of 4 each).

(1) If an activity has 100 chairs on hand, the balance can be changed from 100 each to 25 boxes (of 4 each). Make the adjustment using the process in paragraphs d through m below.

(2) If the activity has 102 chairs on hand, the balance cannot be converted to the new UI without a remainder. The balance of 102 chairs equals 25 boxes (of 4 each) with 2 extra chairs. Make the adjustment using the process in paragraphs d through m below.

b. Turn in quantities that cannot be converted to the new UI. In the example in paragraph a (2) above, the two chairs would be turned in.

c. Post the turn-in to the property book for the item. Make sure this is done before preparing DA Form 4949.

d. Prepare DA Form 4949 in enough copies to meet local needs. Enter the following:

- (1) Name of the activity in the “Organization/Activity” block.
 - (2) Data for the item under the old UI in the columns of the “Change From” section.
 - (3) Data for the item under the new UI in the columns of the “Change To” section.
 - (4) Enter the reason for the change in the “Authority” block (e.g., FEDLOG/AMDF). Include the date for FEDLOG/AMDF or other publication.
 - (5) Enter “X” in the “Change Unit of Issue” block.
- e. The accountable officer/supply technician will sign and date DA Form 4949.
 - f. Assign a document number to DA Form 4949.
 - g. Perform the necessary data entry to the property book to change the UI.
 - h. Post DA Form 4949 to the property book for the item as follows:
 - (1) Post the change from quantity as a decrease to the balance on hand. This will bring the quantity to a zero balance.
 - (2) Post the change to quantity as an increase to the balance on hand.
 - i. Update hand receipts and hand receipt annexes (DA Form 2062).
 - j. Update the serial number data file, if applicable.
 - k. Post document register (DA Form 2064) to show DA Form 4949 as being completed.
 - l. For RICC 2 items send a copy of DA Form 4949 to the CBS-X central collection activity.
 - m. Request shortages of the new UI based on allowances.

3-22. Change in accounting requirements (accountable to non-accountable)

An item may be changed from accountable to non-accountable because of a change to accounting requirements codes to DOD and command logistical publications. For example, when an accountable item is deleted from CTA 50-900 (Common Table of Allowances) and placed into CTA 50-970 (Expendable/Durable Items (Except Medical, Class V, Repair Parts and Heraldic Items)), it becomes non-accountable. The item does not have to be turned in because it is still authorized. However, the item will be dropped from property book accounting. When an item recorded on the property book changes from accountable to non-accountable, take the following actions:

- a. Prepare DA Form 4949 in enough copies to meet local needs. Enter the following:
 - (1) Name of the activity in the “Organization/Activity” block.
 - (2) Data for the item that is no longer accountable in columns of the “Change From” section.
 - (3) “Item changed from accountable to non accountable” in the “Item Description” columns of the “Change To” section.
 - (4) The reason for the change in the “Authority block.” An example is “Item transferred from

CTA 50-900 to CTA 50-970.”

- (5) An “X” in the “Change Accounting” block.
- b. The accountable officer/supply technician will sign and date DA Form 4949.
- c. Assign a document number to DA Form 4949.
- d. Post DA Form 4949 to the property book for the item. Post the change from quantity as a decrease to the balance on hand. This will bring the quantity to a zero balance.
- e. Update hand receipts and hand receipt annexes (DA Form 2062).
- f. Post the document register (DA Form 2064) to show DA Form 4949 as being completed.
- g. For RICC 2 items send a copy of DA Form 4949 to the CBS-X central collection activity.

3-23. Change in accounting requirements (non-accountable to accountable)

Items that require property book accounting are listed in paragraph 3-1 above. An item may be changed from non-accountable to accountable because of a change to DOD and command publications. When an on-hand item is changed from non-accountable to accountable, prepare DA Form 4949 by taking the following actions:

- a. Inventory/count the item(s) to find the actual quantity on hand. Enter the following:
 - (1) Name of the activity in the “Organization/Activity” block.
 - (2) “Item changed from non-accountable to accountable” in the “Item Description” column of the “Change From” section.
 - (3) Data for the new accountable item in the columns of the “Change To” section.
 - (4) The reason for the change in the “Authority” block. (e.g., Item Accounting Requirement Code (ARC) changed from “X” to “N,” FEDLOG/AMDF, dated).
 - (5) An “X” in the “Change Accounting” block.
- b. The accountable officer/supply technician will sign and date DA Form 4949.
- c. Assign a document number to DA Form 4949.
- d. Post DA Form 4949 to the property book asset balance file as an increase. Post serial number(s) to serial number file, if applicable.
- e. Update hand receipt files. Prepare hand receipt annexes, if required.
- f. Post the document register (DA Form 2064) to show DA Form 4949 as being completed.
- g. For RICC 2 items send a copy of DA Form 4949 to the CBS-X central collection activity.
- h. Request shortages, if applicable.

3-24. Assembly of an end item

DA Form 4949 will be used to adjust property records for end item identity due to national inventory control points (NICPs) or command directed assembly. Also, some items requested by component are accounted for as end items (e.g., tents and some tool sets). These items will be accounted for on receipt of the main item in the combination such as individual tools for a tool set. When the main item in the combination is received, do the following:

- a. Prepare DA Form 4949 in enough copies to meet local needs. Enter the following:
 - (1) Name of the activity in the “Organization/Activity” block.
 - (2) Data for each component in the columns of the “Change From” section. Include the request document number for each component in the “Item Description” column.
 - (3) Data for the end item in the column of the “Change To” section.
 - (4) USMEPCOM Regulation 710-2 (Requisition and Issue of Supplies and Equipment) in the “Authority” block.
 - (5) An “X” in the “Assembly” block.
- b. The accountable officer/supply technician will sign and date DA Form 4949.
- c. Assign a document number to DA Form 4949.
- d. Post DA Form 4949 to the property book asset balance file. Post the change to quantity as an increase to the balance on hand. Post serial data to the property book, if applicable.
- e. Post the document register (DA Form 2064) to show DA Form 4949 as being completed.
- f. For RICC 2 items send a copy of DA Form 4949 to the CBS-X central collection activity.
- g. When the end item is issued to the hand receipt holder, take these actions:
 - (1) Prepare hand receipt DA Form 2062 data file.
 - (2) Prepare a hand receipt DA Form 2062 annex (overage or shortage), if necessary.
 - (3) Enter serial number(s) to the serial number data file, if applicable.

3-25. Disassembly of an end item

Most items assembled as an end item may not be disassembled without a NICP or this headquarters approval. Examples of those items are generators and power units. Some items are requested as end items but are turned in by component (e.g., the USMEPCOM tool set). When all components of the end item are turned in, the item will be dropped from accountability. The procedures are as follows:

- a. Prepare DA Form 4949 in enough copies to meet local needs. Enter the following:
 - (1) Name of the activity in the “Organization/Activity” block.
 - (2) Data for the end item in the columns of the “Change From” section.
 - (3) Data for each component in the columns of the “Change To” section. Include the turn-in

document number for each component in the “Item Description” block.

- (4) USMEPCOM Regulation 735-5 in the “Authority” block.
- (5) An “X” in the “Disassembly” block.
- b. The accountable officer/supply technician will sign and date DA Form 4949.
- c. Assign a document number to DA Form 4949.
- d. Post DA Form 4949 to the property book for the item. Post the change from quantity as a decrease to the balance on hand.
- e. Update hand receipts and hand receipt annexes (DA Form 2062).
- f. Post the document register (DA Form 2064) to show DA Form 4949 as being completed.
- g. For RICC 2 items send a copy of DA Form 4949 to the CBS-X central collection activity.
- h. Request shortages, if replacements are needed.

3-26. Consumption of toll scrip, tokens, bridge tickets, and similar negotiable media

When negotiable media items are consumed, the property records must be adjusted. Accountable officer/supply technician will obtain the actual users (vehicle-operator) signature, acknowledging receipt and use of negotiable media, utilizing USMEPCOM Form 58-1-2-R-E (Vehicle Credit Card/Negotiable Media/Key Control Register) which may be obtained from MEPNET and reproduced on 8 ½ inch by 11 inch white bond paper. DA Form 4949 will be used to consolidate all issues (i.e., consumption) of negotiable media on a monthly basis. DA Form 4949 will list each type of negotiable media by type/denomination. Take the following actions:

a. The accountable officer/supply technician prepares DA Form 4949 for the responsible officer (commander) in enough copies to meet local needs and enters the following:

- (1) Name of the activity in the “Organization/Activity” block.
- (2) Data for each type and denomination of the consumed item in the columns of the “Change From” section. Include serial numbers in the “Item Description” block.
- (3) “Summary of Issue” USMEPCOM Regulation 710-2, paragraph 8-6 in the “Authority” block.
- (4) An “X” in the “Consumed” block.
- (5) Enter the following statement in the “Item Description, Change To” block: “Item(s) listed above were consumed through use to conduct official business. USMEPCOM Form 58-1-2-R-E is attached which supports the quantities being dropped from accountability,” or “Toll charges for the credit card(s) listed above are accurate for the dates indicated on the attached invoice.”
- (6) The accountable officer/supply technician attaches the supporting issue documents to DA Form 4949 (i.e., USMEPCOM Form 58-1-2-R-E or the billing invoice for toll credit card(s)).

b. After DA Form 4949 is prepared, the responsible officer will-

- (1) Review USMEPCOM Form(s) 58-1-2-R-E to ensure official use and accuracy of the quantity

being dropped. Sign in the "Initiation Officer's Signature" block and date in the "Date" block.

(2) Send DA Form 4949 to the accountable officer/supply technician.

c. The accountable officer/supply technician will-

(1) Sign and date DA Form 4949.

(2) Assign a document number to DA Form 4949.

(3) Post DA Form 4949 to the property book for the item(s). Post the change from quantity as a decrease to the balance on hand. Post property book DA Form 4949 summary of issue at least monthly. More frequent posting is allowed, if desired by the Supply Technician.

(4) Update hand receipt.

(5) Post the document register to show DA Form 4949 as being completed.

(6) Request replacement item(s) if necessary. On-hand quantities will not exceed a 30-day operating level.

d. When property record balances are not posted-

(1) Credit card official use and charges reconciliation process.

(2) Annotate DA Form 4949 "Not posted to the property book."

3-27. Negotiable media

a. These procedures do not apply to credit cards issued in an individual's name, GSA vehicles, or negotiable media used in the movement of applicants and enlistees under the purview of USMEPCOM Regulation 55-2 (Recruit Travel).

b. All Government and commercial credit cards, toll scrip, tokens, bridge tickets, and similar negotiable media, except those identified in paragraph a above; will be accounted for by the using activity.

(1) A separate property record will be maintained for each type of credit card, each type/denomination of toll scrip, tokens, bridge tickets, and similar negotiable media.

(2) Quantities in the hands of the accountable officer/supply technician will not exceed an expected 30-day supply.

(3) Because of the negotiable nature of these items, local control will be established to provide adequate protection of government interests. Local procedures for the chain of custody and official use of negotiable media will be included in using activities standing operating procedures (SOPs).

(4) Credit cards and negotiable media are pilferable items and require safekeeping at all times.

(5) Normal property book accounting procedures given in paragraph 3-1 of this chapter apply.

Note: GSA vehicle credit cards are issued with the vehicle, are considered a component of the vehicle, and will be kept with the vehicle logbook when the vehicle is operated away (dispatched) from home station. Credit cards and other negotiable media not in use will be secured by the accountable

officer/supply technician in a locked metal container (i.e., filing cabinet, desk, safe).

c. Control the issue and turn-in of credit cards and negotiable media as follows:

(1) The first control is to verify official use. After verification, the accountable officer/supply technician will use either hand receipt procedures or USMEPCOM Form 58-1-2-R-E.

(2) On acknowledgment of receipt, the user is responsible for the official use and charges while the media is in his or her possession. On completion of the official business requiring the use of negotiable media, the user will notify the accountable officer/supply technician that tickets, tokens, or scrip were consumed and turn-in the credit card plus any receipt documents for materiel or services charged against the card during the official business period.

(3) Any unused toll scrip, tokens, bridge tickets, and similar media issued users will be returned to the accountable officer/supply technician. The accountable officer/supply technician will acknowledge return of credit cards and other unused media by annotating USMEPCOM Form 58-1-2-R-E with the date and time returned.

d. Adjustments of property book balances will be as follows:

(1) Every 30 days or less, the accountable officer/supply technician will-

(a) Total the consumed quantities of negotiable media for each different type and denomination recorded. Prepare DA Form 4949 in enough copies to meet local needs. Enter the following:

1. Name of activity in the "Organization/Activity" block.

2. Data for each type and denomination of the consumed item(s) in the columns "Change From" section. Include serial number(s), if applicable, in the "Item Description" column. Attach USMEPCOM Form 58-1-2-R-E to support the type, denomination, and quantities recorded in the "Change From" section.

3. Enter USMEPCOM 735-5, paragraph 3-25 in the "Authority" block the reason for the changes in the "Authority" block will be USMEPCOM 735-5, paragraph 3-25.

4. Enter an "X" in the "Consumed" block.

(b) After DA Form 4949 is prepared, the responsible officer signs and dates DA Form 4949.

(c) Assign a nonexpendable document number to DA Form 4949.

(d) Post DA Form 4949 to the property book for each item. Post the change of quantity as a decrease to the balance on hand.

(e) Post the document register to show DA Form 4949 as being completed.

e. Request replenishment quantities not to exceed 30 days operating level.

f. Cash received as change from negotiable media tendered as payment of tolls will be turned in to the servicing finance and accounting office (FAO) by the accountable officer/supply technician.

g. Credit cards when no longer needed, worn, mutilated, or expired will be destroyed. Accountability will be posted from the property book. The following certificate of destruction signed by the accountable

officer/supply technician will be entered in the “Changed To” section of DA Form 4949 to remove the card(s) from the property book: “I certify that the above listed credit card(s) has been destroyed. The above credit card(s) has expired, is excess to needs, worn, or mutilated.”

h. Any credit card that is lost, stolen, or destroyed must be reported to the agency issuing the credit card or negotiable media. Account for shortages according to chapter 5 in this regulation.

i. Telephone toll credit cards obtained IAW USMEPCOM Regulation 25-3 (Managing Automated Data Processing Resources) will be accounted for on the property book. Accountability will be accomplished by issuing the telephone credit card directly to the activities telecommunications control officer (TCO) on DA Form 2062 hand receipt. The activities TCO is responsible for the issue of the card(s) to the user level, reconciliation, and reporting of all charges. If the card(s) is no longer needed, worn, mutilated, or expired, action IAW paragraph g will be taken.

3-28. Items obtained from Defense Reutilization and Marketing Office (DRMO)

a. The DRMO allows accountable officers to screen property under their control for possible return to service/use. Responsible USMEPCOM activity or accountable officers will obtain approval from J-8/MRM-AD-LB prior to transferring accountable property between accounts.

b. There must be a valid need and equipment authorization for the requested materiel to qualify for possible transfer. Often, it may appear that materiel available at DRMO is cost-effective to obtain; however, the following must be considered:

(1) All materiel available from DRMO is normally in a used/second hand condition.

(2) Equipment may not be fully operable.

(3) Funds to bring the equipment back to an operable state may exceed the cost of a new piece of equipment or exceed repairable maintenance allowances.

(4) Materiel normally turned in to DRMO was either unserviceable, obsolete, or no longer deemed adequate by another federal activity.

c. Property book items obtained from DRMO and used for their intended purpose must be accounted for according to this regulation.

d. Unserviceable (scrap) property book items obtained from DRMO and used for other than their original purpose are accounted for using property book accounting procedures contained in this regulation.

3-29. Temporary assets

a. Definition. Temporary assets are items obtained by loan, rental, or lease, to satisfy a non-continuing requirement for less than 6 months.

b. These items do not require property book accounting, except for ITE (par. 3-1g). When temporary assets other than ITE are on hand, the following procedures apply:

(1) The accountable officer/supply technician will keep a file for each requirement under RN 700-131a; disposition instructions are in appendix A, section VI. The file includes:

(a) A copy of each receipt document. For rental or leased items, include a copy of the contract,

if applicable.

(b) The turn-in document, on return of the property to the owner.

(2) Use proper hand receipt procedures to assign responsibility to the user level for temporary hand receipted assets.

3-30. Accounting for General Services Administration (GSA) long-term assignment vehicles under interagency fleet management system

a. Vehicle authorizations will be accounted for on the property book. Accountable officer/supply technician will prepare an asset balance record for each nontactical vehicle LIN authorized by the TDA. However, no transaction data will be entered on the record. Only identification data will be entered on this record (i.e., PBIC, LIN, SNF, NSN nomenclature, serial/registration number requirement code, UI, Auth. QTY). Place the note "See GSA Long-Term Assignment File (GSA Form 1152 Vehicle Assignment/Termination Transaction)" in the generic nomenclature date field. GSA vehicle transactions will not be recorded on the property database even though the terms of the agreement exceed 6 months. These vehicles remain on the owning agency (GSA) records. GSA interagency fleet management system regional office, which hand receipts the vehicle to the using activity, is considered the supply support activity (SSA) for the purpose of GSA FMS long-term lease vehicles.

b. USMEPCOM Supply Technician's will maintain a GSA long-term assignment file under RN 58, disposition instructions are in appendix A, sect. VI). The GSA long-term assignment file will provide on-hand asset visibility. At no time will on-hand quantities of GSA vehicles exceed TDA authorizations. The GSA receipt document (GSA Form 1152 or its automated equivalent) must be on file for each vehicle on hand. GSA receipts for vehicles are retained until the vehicle is turned in to GSA Fleet Management Operations within your area. The receipt document and credit card must be returned to GSA on turn-in of the vehicle. Signature of acknowledgment of receipt of vehicles from GSA also includes the assigned credit card.

c. USMEPCOM individuals designated to receipt for GSA FMS long-term vehicles retain direct responsibility for the vehicle/credit card. Direct responsibility is passed to the actual user (vehicle operator) through dispatch procedures IAW USMEPCOM Regulation 58-1 (Management and Use of Motor Vehicles). Personal responsibility is fixed by possession of the vehicle dispatch, logbook/credit card, and ignition keys.

Sample of MAPBS entry: GSA Vehicle Long-Term Lease

| | |
|---|------------------|
| PBIC.4 | Auth Qty 1 |
| LIN...B04441 | On-Hand Qty 0 |
| NSN | Unit of Issue EA |
| Nomenclature: SEE GSA Long-Term Lease (GSA FORM 1152) | |

3-31. Accounting for information technology equipment (ITE)

a. All Government- owned, rented, or leased ITE will be accounted for on property book records. Use the procedures in this chapter. This includes ITE to USMEPCOM activities through contracts administered by other Government agencies whenever those agencies do not require users to sign receipts for the ITE. The level of accountability for COTS software does not require formal property book accountability. The accountable officer/supply technician issues COTS software to the USMEPCOM activities system administrator who will hand receipt the software to the user.

b. Prepare component's hand receipts IAW procedures contained in the user manuals of the MAPBS.

Enter the serial number of component items on the component hand receipts.

c. Prepare serial number records for all major automated equipment authorized and on hand by LIN. For Government-owned ITE, the accountable receipt record is maintained under RN 710-2b disposition in appendix A, section VI. Document registers, supply request, forced-issue document, or transfer document that is assigned a nonexpendable document number from the activities nonexpendable document register DA Form 2064. If the document was assigned a document number from the expendable/durable document register DA Form 2064, assign a nonexpendable document number using procedures in paragraph 3-8 of this regulation. Perform receipt inventory on the ITE; list component and serial numbers on the receipt document or plain piece of bond paper. Maintain the document under RN 710-2b; disposition in appendix A, section VI.

d. For rented or leased ITE, the rental or lease contract is the accountable receipt record. Any leasing or rental of ITE must be approved IAW USMEPCOM Regulation 25-3, prior to entering into the agreement. Assign a nonexpendable document number to requests for rented or leased ITE. Component nomenclatures and serial numbers are on the receipt document. If they are not, enter them. Post required data to the basic, and serial number property records from the contract. When the rental or lease period expires, prepare DA Form 3161 as a turn-in document for the system, and list the components and corresponding serial numbers. Assign a nonexpendable document number and cross-reference the nonexpendable document number assigned to the rental or lease contract. Have the contractor receipt for the system. Post the turn-in to the property book records and maintain the document under RN 710-2a; disposition instructions are in appendix A, section VI. When the rental or lease contract is not available, or is administered by another Government agency, prepare a list of all the applicable ITE plus components provided by the contractor. Attach to the list a narrative explanation that includes the system's project name, purpose, and all known points of contact, phone numbers, organization, and office symbols. Use the list and accompanying narrative as a substitute for the rental or lease contract.

3-32. Assigning responsibility for lease/rental property other than ITE

a. All elements of USMEPCOM authorized, and requiring leased or rental materiel, will submit a request to the accountable officer/supply technician along with copies of the authority to lease/rent. The Supply Technician will prepare the necessary documents and assign the transaction a document number from the appropriate document register, DA Form 2064. The accountable officer/supply technician will coordinate the request through the activities budget technician to ensure adequate funding. The accountable officer/supply technician will process the request to either the appropriate SSA or contracting office.

b. Follow-up procedures will be from the accountable officer/supply technician to the contracting office when equipment or services have not been received by the scheduled delivery date.

c. For equipment leased or rented directly from the contractor, the requesting element may be the point of receipt. When this occurs, the requesting element will provide a copy of the receipt documents to the activities accountable officer/supply technician, who in turn will provide a copy of the receipt to the budget technician, SSA, or contracting office.

d. The accountable officer/supply technician will maintain lease/rental equipment under RN 715, disposition instructions are in appendix A, section VI. The file will contain leased/rental authorization, lease/rental agreement with amendments, and receipt and turn-in documents. On termination of the lease/rental contract, the accountable officer/supply technician will submit a turn-in with the original receipt document to the SSA or contracting office. If the equipment has been returned to the contractor by the using element, a copy of the shipping document or receipt acknowledged by the contractor will be provided to the accountable officer/supply technician. The accountable officer/supply technician, in turn, provides the SSA or contracting office a copy of the shipping document or receipt acknowledged by the

contractor. The supporting SSA or contracting office will process the turn-in as a transaction. All equipment leased/rented in excess of 6 months also requires detailed accounting, except cost per copy coping machines, which do not require accountability. Prepare the appropriate property book records IAW this chapter. Equipment leased/rented for less than 6 months requires only the leased/rental contract under RN 715.

e. Renewal of lease/rental contracts will be coordinated between the activity accountable officer/supply technician, budget assistant, and contracting officer. The contracting officer will provide an amendment of the lease/rental contract to the accountable officer/supply technician. The accountable officer/supply technician will provide a copy of this document to the activities budget technician to be forwarded to the servicing FAO.

3-33. Logistical support for recruiting Service liaisons, guidance counselors, and security interviewers located at MEPS

a. Recruiting Service liaisons, guidance counselors, and security interviewers, who are physically located within MEPS, will be provided office space, basic office furniture (including furniture for ITE), and office equipment (including office copier support), decorative accessories, and common use expendable supplies. If supplies required by the liaisons are not routinely stocked by the MEPS, the MEPS are not required to fill these requirements.

Note: This includes supplies for Liaison-owned unique equipment.

b. Office furniture and equipment provided to recruiting Service liaisons, guidance counselors, and security interviewers will be compatible with that authorized by the MEAD for MEPS administrative personnel.

c. With the exception of the equipment identified in paragraphs d and e below, all office furniture, equipment, and decorative accessories (except Service-unique decorative accessories) will be under the control and accountability of the host MEPS.

d. ITE, communications, and telecommunications service equipment (such as telephone service) and telephone answering devices may be provided by the respective recruiting Service.

e. With the approval of the MEPS commander, recruiting Services may furnish their own unique equipment. However, to maintain the MEPS decor, equipment provided by the recruiting Services must conform to that currently used in the MEPS.

(1) A list of the recruiting Services property must be maintained by the MEPS PBM to ensure no mixing of MEPS and recruiting Services property during inventories. A copy of the recruiting Services liaison and guidance counselors, and security interviewer's hand receipt or memorandum inventory listing of recruiting Service equipment, physically located at the MEPS, will be provided by the PBM of the respective recruiting Service.

(2) Expendable supplies and maintenance required in support of recruiting Service provided the respective recruiting Service will furnish equipment.

3-34. Control of expendable property

a. Expendable property is:

(1) Property identified with accounting requirement code (ARC) "X" in the Federal Logistics Database (FEDLOG) and in MMAL, unless otherwise classified by this regulation.

(2) Property with a unit cost of less than \$100, not otherwise classified as nonexpendable or durable by HQ USMEPCOM J-8/MRM-AD-PB.

(3) Books (individual, sets) having a unit value of less than \$100.

(4) All furniture, regardless of unit cost in Federal supply classification (FSC) 7105, 7110, 7125, and 7195.

(5) Decorative items (artificial plants, wall art).

(6) Service plaques identified in MEAD, table 7.

(7) Periodicals and subscriptions.

b. Expendable property does not require formal accountability; however, in the interest of supply discipline, the following controls will be established:

(1) Stockage of expendable supplies will be based on a 30-day supply operating level, 15-day safety level plus order and ship time in days. USMEPCOM activities may utilize a lesser safety level if deemed adequate. Order and ship time is defined as the number of days elapsed from the time the request for supplies is submitted to the SSA until the time the supplies are actually received. Order and ship time will be determined on an item-by-item basis by computing the average time for the latest six requests.

(2) The quantity of expendable supplies to be stocked will be determined by using the days of supply stockage method. The days of supply stockage method computes stockage for any given number of days based on consumption rate. By determining how many of any given item were used in a past given control period (i.e., 360 days), future stockage for a predetermined number of days can be computed.

(3) Hand receipt holders will follow local procedures for the requesting and issuance of expendable supplies.

(4) Medical expendable supplies will be under the control of the supply technician. Requisition action must be initiated whenever the quantity on hand is equal to, or less than, the reorder point.

3-35. Accounting for books

a. Books, individual or sets, with unit cost of \$100 or more require MAPBS accountability. This is not applicable to books or book sets accounted for under the Military Law Library Accounts.

b. Authorization for books will be as indicated by paragraph 2-7 above.

3-36. Accounting for property found on the premises

a. Accountability will be established for supplies and equipment, including medical materiel found on the premises of a USMEPCOM activity that for some unknown reason is not on the activity's property records. If a requirement and an authorization exist for an item found on installation, take the following actions:

(1) Prepare a DA Form 2765-1 for the found item.

(2) Enter the words "FOUND ON INSTALLATION" in block p and the UIC in the "Request is from" block.

- (3) Post the document as an increase to the MAPBS balance.
- (4) Complete the document register.
- (5) File the document in the supporting document file.
- b. If no requirement or authorization exists for the property found on premises, take these actions:
 - (1) Prepare turn-in document IAW paragraph 3-5 above.
 - (2) Mark the document “Not Posted” and file it in the supporting document file (RN 710-2a).
- c. If a requirement exists but there is no authorization, take the following actions:
 - (1) Prepare a DA Form 2765-1 for the found item.
 - (2) Enter the words “FOUND ON INSTALLATION” in block p and UIC in the “Request is from” block.
 - (3) Post the document as an increase to the MAPBS balance.
 - (4) Submit request for equipment authorization IAW paragraph 2-4 above.

3-37. Government property inventories

Inventories of Government property at USMEPCOM activities will be conducted as follows:

a. Receipt and issue of property.

- (1) When receiving property, inventory the items as follows:
 - (a) Ensure the items are for your activity. Do this by checking the document number and/or the activity name on the receipt document. Do not sign for the property unless it is for your activity.
 - (b) Check the item to ensure it matches the description on the receipt document.
 - (c) Count all items to ensure the quantity received agrees with the quantity recorded on the receipt document.
 - (d) Compare the serial numbers when items with serial number are received. Items such as vehicles, office machinery, etc., will have serial numbers. Check the item’s serial number with the one recorded on the receipt document. If there is no serial number listed on the receipt document, enter it.
 - (e) Make a visual check of the condition of the items.
 - (f) Sign the receipt document after actions above have been completed.
 - (g) Report any discrepancies to the Government support agency.
- (2) When property is to be issued on hand receipt, the hand receipt holder must inventory the property and take the following actions:
 - (a) Check all items to ensure their description on the hand or sub hand receipt match.

- (b) Count all items to ensure the quantity received agrees with the hand or sub hand receipt.
- (c) Compare the item's serial number with the serial number recorded on the hand or sub hand receipt.
- (d) Make a list of any differences and report differences to the PBM/supply technician.
- (e) Ensure all problems are corrected before signing the hand or sub hand receipt.
- (f) Sign the hand or sub hand receipt after the above actions have been completed.

b. Change of PBM inventory. The inventory is conducted jointly by the incoming and outgoing PBM's. Property on the PBM hand receipt must be inventoried. The following actions will be taken prior to inventory:

- (1) The outgoing PBM will-
 - (a) Ensure all completed receipt, turn-in, and adjustment documents have been posted to MAPBS.
 - (b) Ensure the commander's summary and related files are available to the incoming PBM for review.
 - (c) Assist the incoming PBM in the review of property records.
- (2) The incoming PBM will-
 - (a) Compare the TDA, MEAD, and MMAL with the commander's summary. Ensure a hand receipt entry is accomplished for each item from the required column of the TDA.
 - (b) Check the commander's summary and document register to ensure all items from the authorized column of the TDA and the mandatory requirements of the MEAD/MMAL are on hand or on request.
 - (c) Review the commander's summary, document register, and document file to ensure the condition of the records satisfies accounting requirements.
 - (d) Ensure hand receipts are current and properly signed.
- (3) After completion of actions above, inventory the PBM hand receipt as follows:
 - (a) Make a visual check of the condition of the property and list any damaged property. Damaged equipment will be accepted as being on hand.
 - (b) Verify serial numbers.
 - (c) If items are out for maintenance, ensure the maintenance request is valid.
 - (d) Report damaged equipment to the maintenance monitor for repair.
- (4) The outgoing PBM will conduct causative research to resolve differences. Causative research includes, but is not limited to, comparing all entries on the MAPBS against documents that support those postings, verifying all hand receipt change documents, searching storage areas controlled by the PBM,

and ensuring that end item identity was not destroyed by consolidation, disassembly, or mislabeling. When no conclusive findings are made, the following actions will be taken:

(a) Account for overages as “found on installation” property IAW AR 735-5 chapter 2, paragraph 2-2 or DA Pam 710-2-2 paragraph 14-2.

(b) Account for shortages by using DD Form 200 (Financial Liability Investigation of Property Loss).

(c) Adjustment documents are posted to MAPBS.

(d) Submit requests to replace shortages.

(5) After the actions in (1) through (4) above have been completed, the incoming PBM will complete the statement of accountability for the property.

(6) When the inventory cannot be completed within the prescribed time (30 days), extensions may be requested from the commander making the appointment. If an extension is not granted, the commander, who is the accountable officer, assumes PBM responsibilities on the effective date. Extensions must be in writing and not to exceed 30 days.

c. Hand receipt inventory. All property listed on hand receipts will be inventoried annually.

d. Change of hand receipt holder inventory. All property listed on the hand receipt will be inventoried. The inventory will be accomplished before the new hand receipt holder assumes responsibility for the property. The PBM will decide how much time is allowed for the inventory (not to exceed 5 working days). Inventory the property as follows:

(1) Ensure the item and its description on the hand receipt match and list any differences.

(2) Visually check the condition of the property and list any damages.

(3) Count all items listed on the hand receipt and list any overages or shortages.

3-38. Maintenance of MAPBS/MAVP

a. The MEPCOM Automated Property Book System (MAPBS) is the sole property book accounting system for USMEPCOM. Operational guidelines are contained in the MAPBS Operators Instruction Manual.

b. Additional categories of property requiring accountability at USMEPCOM activities are:

(1) Nonexpendable items on hand as substitutes for authorized durable or expendable items.

(2) Expendable items when substituting for nonexpendable items.

c. The old commander's summary is to be placed in the inactive file after reconciliation with the new summary by the new commander.

d. Property authorized by TDA and mandatory items identified in the MEAD/MMAL will be on hand or on request.

e. The Master Asset Visibility Program (MAVP) provides total asset visibility of all accountable

equipment authorized and on hand throughout the Command. It consists of a compilation of all property books, and the SNUD. The management of the program rests with J-8/MRM-AD-PB, and its sole use is for HQ USMEPCOM. Operational guidelines are contained in the MAVP Operators Instruction Manual.

(Letterhead)

(OFFICE SYMBOL)

(Date)

MEMORANDUM FOR COMMANDER, (MEPS)

SUBJECT: Change of Accountable Officer/Supply Technician Inventory

Reference: USMEPCOM Regulation 710-2

Under the provisions of reference above, an inventory was conducted on this activity's property. Authorized allowances were reconciled against authorization documents. No discrepancies were noted or all discrepancies have been accounted for under document number(s) _____.

Accountable Officer/Supply Technician's signature block

Figure 3-1. Sample memorandum format for change of accountable officer/supply technician inventory.

(Letterhead)

(OFFICE SYMBOL)

(Date)

MEMORANDUM FOR PROPERTY BOOK MANAGER, (ACTIVITY DESIGNATION)

SUBJECT: Change of Accountable Officer/Supply Technician Inventory, USMEPCOM REG 710-2

Reference: USMEPCOM Regulation 710-2

Acknowledgment of the inventory, action taken, and reconciliation of authorization documents is made.

A copy of this memorandum must be filed in accordance with reference above.

Commander's signature block

cc:
J-8/MRM-AD-LB

Figure 3-2. Sample memorandum format for a first endorsement change of accountable officer/supply technician inventory.

| LIN Number | SNF Fill | Nomenclature/Model Number |
|------------|------------------|--------------------------------------|
| 70209N | 7010-10-000-0000 | PC W/KEYBOARD SMC/EDS MDL# 433VL |
| 70209N | 7010-11-000-0000 | PC W/KEYBOARD INSYNC MDL# 2850 |
| EC1003 | 8345-10-000-0000 | Flag, Organizational MEPS 3'X4' |
| 99100N | 7430-10-000-0000 | Typewriter NP Electric IBM MDL# 100 |
| 99100N | 7430-11-000-0000 | Typewriter NP Electric IBM MDL# 201 |
| EC1004 | 9999-10-000-0000 | Toll, Token, I-294 \$0.80 |
| EC1005 | 9999-11-000-0000 | Toll, Ticket, I-294 \$0.40 |
| EC1006 | 9999-12-000-0000 | Credit Card Telephone AT&T AC#000000 |

Figure 3-3. Sample of a completed LIN/SNF register (nonexpendable/durable).

Appendix A

References

Section I (The publications needed to comply with this regulation.) **Required Publications**

AR 1-100

Gifts and Donations. Cited in paragraph 3-1c.
(Internet users: http://www.apd.army.mil/pdffiles/r1_100.pdf)

AR 15-6

Procedures for Investigating Officers and Boards of Officers. Cited in paragraph 2-16.
(Internet users: http://www.apd.army.mil/pdffiles/r15_6.pdf)

AR 735-5

Policies and Procedures for Property Accountability. Cited in paragraph 3-37b(4)(a) .
(Internet users: http://www.apd.army.mil/pdffiles/r735_5.pdf)

AR 840-10

Flags, Guidons, Streamers, Tabards, and Automobile and Aircraft Plates. Cited in paragraph 3-1d .
(Internet users: http://www.apd.army.mil/pdffiles/r840_10.pdf)

AR 870-20

Army Museums, Historical Artifacts, and Art. Cited in paragraph 3-1j.
(Internet users: http://www.apd.army.mil/pdffiles/r870_20.pdf)

CTA 50-900

Common Table of Allowances, Clothing and Individual Equipment. Cited in paragraph and 3-21.
(Internet users: http://www.army.mil/usapa/doctrine/DR_pubs/dr_a/pdf/cta_info.pdf)

CTA 50-970

Expendable/Durable Items (Except Medical, Class V, Repair Parts and Heraldic Items.
Cited in paragraph 3-21.
(Internet users: http://www.army.mil/usapa/doctrine/CTA_1.html)

DA Pamphlet 708-1

Cataloging of Supplies and Equipment, Management Control Numbers. Cited in paragraph 3-8b(3)(a).
(Internet users: http://www.apd.army.mil/pdffiles/p708_1.pdf)

USMEPCOM Regulation 25-3

Managing Automated Data Processing Resources. Cited in paragraph 3-26i. mepnet.mepcom.army.mil
(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/pubs/default.asp?pubtype=reg>)
(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0025-003.pdf>)

USMEPCOM Regulation 55-2

Recruit Travel. Cited in paragraph 3-26a. mepnet.mepcom.army.mil
(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/pubs/default.asp?pubtype=reg> /)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0055-002.pdf>)

USMEPCOM Regulation 58-1

Management and Use of Motor Vehicles. Cited in paragraph 3-29c. mepnet.mepcom.army.mil
(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/pubs/default.asp?pubtype=reg>)
(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0058-001.pdf>)

USMEPCOM Regulation 215-1

Amusement Vending Machine Fund (AVMF). Cited in paragraph 2-10b. mepnet.mepcom.army.mil
(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/pubs/default.asp?pubtype=reg>)
(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0215-001.pdf>)

Section II (These publications are a source of additional information. Users may
Related Publications read them to better understand the subject, but do not have to read them to
comply with this regulation.)

None

Section III (Publications prescribed by this regulation.)
Prescribed Publications

None

Section IV (The forms needed to comply with this regulation.)
Required Forms

DA Form 2062

Hand Receipt/Annex Number. Cited in paragraph 2-1c(2).
(Internet users: http://www.apd.army.mil/USAPA_PUB_search_F.asp)

DA Form 2064

Document Register for Supply Actions. Cited in paragraph 3-7a(3).
(Internet users: http://www.apd.army.mil/USAPA_PUB_search_F.asp)

DA Form 3161

Request for Issue or Turn-In. Cited in paragraph 2-13c.
(Internet users: http://www.apd.army.mil/USAPA_PUB_search_F.asp)

DA Form 4949

Administrative Adjustment Report (AAR). Cited in paragraph 3-11b.
(Internet users: http://www.apd.army.mil/USAPA_PUB_search_F.asp)

DA Form 2823

Sworn Statement. Cited in paragraph 4-10a(3)(a).
(Internet users: http://www.apd.army.mil/USAPA_PUB_search_F.asp)

DD Form 200

Financial Liability Investigation of Property Loss. Cited in paragraph 3-37b(4)(b).
(Internet users: <http://www.dtic.mil/whs.directives/infomgt/forms/formsprogram.htm>)

DD Form 2357

Hazardous Component Safety Data Statement (HCSDS). Cited in paragraph 1-4a(6).
(Internet users: <http://www.dtic.mil/whs.directives/infomgt/forms/formsprogram.htm>)

USMEPCOM Form 58-1-2-R-E

Vehicle Credit Card/Negotiable Media/Key Control Register. Cited in paragraph 3-25.

(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/forms/>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0215-001.pdf>)

USMEPCOM 715-2-R-E

Purchase Request. Cited in paragraph 3-15c.

(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/forms/>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0215-001.pdf>)

Section V (The forms prescribed by this regulation.)

Prescribed Forms

None

Section VI (The RNs this regulation prescribes for the user to file specific documents.)

Prescribed RNs**58**

General motor transportation correspondence files. Cited in paragraph 3-29b.

Disposition: KN. Event is 2 years after the cutoff on action documents or when no longer needed for current operations for non-action documents; whichever applies. Keep in current files area until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

58-1a

Dispatcher organizational control records. Cited in paragraph 3-15c.

Disposition: K.08. Keep in current files area until record is 1 month old, then destroy.

71-32f

Materiel allowances. Cited in paragraph 3-6c.

Disposition: KN. Event is after supersession or obsolescence of the basic allowance document. Keep in current files area until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

700-131a

Equipment loans. Cited in paragraph 2-11a.

Disposition: KN. Event is after turn-in or other satisfactory accounting for items involved. Keep in current files area until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

708-1a1

Management Control Numbers (MCN) register and control files – Registers. Cited in paragraph 3-8b (1).

Disposition: KN. Keep in CFA until no longer needed for conducting business, but not longer than 6 years, then destroy, provided all MCNs in a given register have been canceled or replaced with an NSN.

710-2a

Property book and supporting documents. Cited in paragraph 2-2g.

Disposition: TE2. Event is when property is turned in or destroyed. Keep in CFA until event occurs and then until no longer needed for conducting business, then retire to RHA/AEA. The RHA/AEA will destroy the record 2 years after the event. NOTE: **a.** Open document numbers in the supporting document file will be transferred to the current fiscal or calendar year document file. **b.** Upon receipt of notice that an organization or unit is to be discontinued, the installation commander will have the

pertinent property books examined by a qualified representative to determine that the property books have been reduced to a zero balance and to verify that all property has been turned in to the appropriate supply officer or otherwise satisfactorily accounted for IAW applicable instructions. **c.** Exception: DA Forms 3643 (Daily Issues of Petroleum Products) will be destroyed after 1 year (however, the monthly abstract, contained on DA Form 3644, is retained for 2 years.)

710-2b

Document registers – Office conducting inspection. Cited in paragraph 3-30c.

Disposition: T3. Keep in current files area until no longer needed for conducting business, then retire to RHA/AEA. The RHA/AEA will destroy record when the record is 3 years old, except open document numbers will be extracted into current fiscal or calendar year document register (first entries of new register) in original document number sequence.

710-2c

Hand receipts. Cited in paragraph 2-1c.

Disposition: KEN. Event is on turn-in or other complete accounting for the property, or when superseded by a new receipt or listing. Keep in CFA until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy. Note: Individuals may request and receive the canceled hand receipt for their own retention. In such case, the canceled hand receipt becomes the individual's personal property and ceases to be an official Army record.

710-2d

Property record inspection and inventory reports. Cited in paragraph 2-3.

Disposition: KEN. Event is after completion of next comparable inspection or inventory. Keep in current files area until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

710-2e

Property officer designations. Cited in paragraph 2-7b.

Disposition: KEN. Event is after termination of appointment. Keep in CFA until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

710-2u

Administrative adjustment reports. Cited in paragraph 3-13b(2).

Disposition: KEN. Event is after completion of next physical inventory. Keep in current files area until event occurs and then until no longer needed for conducting business, but no longer than 6 years after the event, then destroy.

710-2r1

Miscellaneous stock control files - Other than merchandise unit control books. Cited in paragraph 5-40e (3)(c).

Disposition: T0.25. Keep in current files area until no longer needed for conducting business, and then retire to RHA/AEA. The RHA/AEA will destroy record when the record is 3 months old.

715

General procurement correspondence files. Cited in paragraph 3-31d.

Disposition: KEN. Event is 2 years after cutoff on action documents or when no longer needed for current operations for non-action documents; whichever applies. Keep in current files area until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

735-5r1

Financial Liability Investigation of Property Loss files – files involving pecuniary liability. Cited in paragraph 5-15d.

Disposition: TE5. Event is after completion of final action. Keep in current files area until event occurs and then until no longer needed for conducting business then retire to RHA/AEA. The RHA/AEA will destroy the record 5 years after the event.

735-5t1

Relief from responsibility (liability admitted) files – DD Form 1131. Cited in paragraph 3-15d.

Disposition: KEN. Event is after completion of collection action. Keep in current files area until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

Appendix B

FSC Classification Class Assignments

Listed below are common FSCs of materiel used by this command. This list is not a complete listing of FSCs. For a complete list of FSCs, refer to DA Pamphlet 708-1 (Cataloging of Supplies and Equipment, Management Control Numbers), table 2-2.

| FSC Class | Title |
|------------------|---|
| 2310 | Passenger Motor Vehicles |
| 2320 | Trucks & Truck Tractors, Wheeled |
| 3445 | Punching & Shearing Machines |
| 3550 | Vending & Coin Operated Machines |
| 3610 | Printing, Duplicating & Bookbinding Equipment |
| 3615 | Pulp & Paper Industries Machinery |
| 3920 | Materials Handling Equipment, Non-self propelled |
| 4110 | Refrigeration Equipment |
| 4120 | Air Conditioning Equipment |
| 4140 | Fans, Air Circulators, Blower Equipment |
| 5110 | Hand Tools, Edged, Non-Powered |
| 5120 | Hand Tools, Non-edged, Non-Powered |
| 5130 | Hand Tools, Power Driven |
| 5180 | Sets, Kits & Outfits of Hand Tools |
| 5210 | Measuring Tools |
| 5805 | Telephone & Telegraph Equipment |
| 5815 | Teletype & Facsimile Equipment |
| 5820 | Radio Equipment |
| 5830 | Intercommunication & Public Address Systems |
| 5835 | Sound Recording & Reproducing Equipment |
| 5836 | Video Recording & Reproducing Equipment |
| 5895 | Miscellaneous Communication Equipment |
| 5965 | Headsets, Handsets, Microphones & Speakers |
| 6350 | Miscellaneous Alarm & Signal Systems |
| 6505 | Drugs and Biological |
| 6510 | Surgical Dressing Materials |
| 6515 | Medical & Surgical Instruments, Equipment & Supplies |
| 6525 | X-ray Equipment & Supplies |
| 6530 | Hospital Furniture/Equipment |
| 6532 | Hospital & Surgical Clothing |
| 6630 | Chemical Analysis Instruments |
| 6540 | Opticians: Instruments, Equipment & Supplies |
| 6550 | Invitro Diagnostic Substances, Regents Test Kits & Sets |
| 6640 | Laboratory Equipment & Supplies |
| 6650 | Optical Instruments |
| 6670 | Scales & Balances |
| 6710 | Cameras, Motion Picture |
| 6720 | Cameras, Still Picture |
| 6730 | Photographic Projection Equipment |
| 6910 | Training Aids ITE Configuration |
| 7025 | ITE Input/Out & Storage Devices ITE Software |
| 7035 | ITE Accessorial Equipment |
| 7045 | ITE Supplies & Support Equipment |
| 7105 | Household Furniture |

FSC Class Title

| | |
|------|---|
| 7110 | Office Furniture |
| 7125 | Cabinets, Lockers, Bins & Shelving |
| 7195 | Miscellaneous Furniture & Fixtures |
| 7220 | Floor Coverings |
| 7230 | Draperies, Awning & Shades |
| 7310 | Food Cooking, Baking & Serving Equipment |
| 7320 | Kitchen Equipment & Appliances |
| 7420 | Accounting & Calculating Machines |
| 7430 | Typewriters & Office Type Composing Machines |
| 7435 | Office Information System Equipment |
| 7450 | Office Type Sound Recording & Reproducing Machines |
| 7460 | Visible Record Equipment |
| 7490 | Miscellaneous Office Machines |
| 7510 | Office Supplies |
| 7520 | Office Devices & Accessories |
| 7530 | Stationery & Record Forms |
| 7540 | Standard Forms |
| 7610 | Books & Pamphlets |
| 7630 | Newspaper & Periodicals |
| 7690 | Miscellaneous Printed Matter |
| 7730 | Phonographs, Radios & Television Sets, Home Type |
| 7810 | Athletic & Sporting Equipment |
| 7820 | Games, Toys & Wheeled Goods |
| 7830 | Recreational & Gymnastic Equipment |
| 7910 | Floor Polishers & Vacuum Cleaning Equipment |
| 8345 | Flags & Pennants |
| 8405 | Outerwear, Men's |
| 8410 | Outerwear, Women's |
| 8415 | Clothing, Special Purpose |
| 8430 | Footwear, Men's |
| 8435 | Footwear, Women's |
| 8455 | Badges & Insignia |
| 8465 | Individual Equipment |
| 9660 | Precious Metals Primary Forms |
| 9670 | Iron & Steel Scrap |
| 9680 | Nonferrous Metal Scrap |
| 9905 | Signs, Advertising Displays & Identification Plates |
| 9999 | Miscellaneous Items |

Glossary

ABCMR

Army Board for Correction of Military Records

AMDF

Army master data file

AR

Army regulation

ARC

account requirement code

AVMF

Amusement Vending Machine Fund

CIIC

controlled inventory item code

COTS

commercial off-the-shelf

CTA

common tables of allowances

DA

Department of the Army

DD; DOD

Defense Department; Department of Defense

DODAAC

Department of Defense activity address code

DRMO

Defense Reutilization and Marketing Office

DX

direct exchange

ECOD

estimated cost of damage

FAO

finance and accounting office

FEDLOG

Federal logistics

FSC

Federal supply classification

GSA

General Services Administration

HQDA

Headquarters, Department of the Army

HQ USMEPCOM

Headquarters, United States Military Entrance Processing Command

IAW

in accordance with

ITE

information technology equipment

LIN

line item number

LOGSA

Logistics Support Agency

LLD

Loss, Damage, or Destruction

***MAPBS**

USMEPCOM Automated Property Book System

MCN

management control number

***MEAD**

USMEPCOM Equipment Authorization Document

MEPS

military entrance processing station

***MMAL**

medical materiel allowance list?

NICP

national inventory control point

NSN

national stock number?

OCIE

organizational clothing and individual equipment

PBIC

property book identifier code

*USMEPCOM-unique

PHRH

primary hand receipt holder

RICC

reportable item control code

RN

record number

SNF

stock numbers fill

SNUD

stock number user directory

SOP

standing operating procedures

SSA

supply support activity

SSN

social security number

TCO

telecommunications control officer

TDA

tables of distribution and allowances

UCMJ

Uniform Code of Military Justice

UI

unit of issue

UIC

unit identification code

USC

United States Code

USMEPCOM

United States Military Entrance Processing Command